



**2014/15 TO 2016/17**

## **MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

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## **1.1 EXECUTIVE SUMMARY**

### **PURPOSE:**

To present the 2014/2015 Annual Budget and Medium Term Revenue and Expenditure Framework (MTREF) to the council for consideration.

#### **1.1.1 BACKGROUND:**

The Constitution of Republic of South Africa, 1996 has Section 152, 156(4) and 160(2), and provide legal framework that ultimate guides the operation of local government in consideration of the budget.

The following functions may not be delegated by a Municipal Council: The approval of budgets; the imposition of rates and other taxes, levies and duties; the passing of by-laws; and the raising of loans.

The Local Government Municipal Finance Management Act, No. 56 of 2003 (MFMA), has section 16 on annual budgets which requires council of a municipality to approve for each financial year an annual budget before the start of that financial year, and that the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year, i.e. on or before 31 March of every financial year.

## **Incorporating National Government's Key Focus Areas for 2014/15 into the municipality's MTREF**

The 2014 Budget Review notes that while twenty years of democracy have brought enduring achievements for South Africa, there is no room for complacency. To overcome apartheid's spatial legacy and backlogs, the provision and development of infrastructure needs to be improved. The budget policy framework for the next three years is designed to manage risk in a constrained fiscal environment, while building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP).

We have slightly revised our spending plans and reprioritised funds to ensure that service delivery backlogs are addressed and to ensure that key objectives are achieved. Our municipality has adopted government's "do more with less" principle which we hope to implement at the beginning of the 14/15 financial period.

It must be mentioned that we further would like to ensure that efficiency gains, eradication of non-priority spending (cost containment measures) and the reprioritisation of expenditure relating to core infrastructure continue to inform budgetary planning as per National Treasury guidelines. Consequently, we shall be expecting cash flows to remain under pressure in 2014/15 and have adopted a conservative approach when projecting our expected revenues and cash receipts.



## **Guidelines and principles used for the compilation of the 2014/15 MTREF**

- The 2013/14 Adjustment Budget priorities and targets which were informed by actual financial and non-financial performance for the semester to the end 31 December 2013;
- Gazetted DoRA allocations for the 2014/15 MTREF;
- National Treasury's MFMA Circulars' 70 and 72;
- Headline Inflation Forecasts;

The municipality took the following macro-economic forecasts into consideration when preparing the 2014/2015 budget and MTREF as per both Circular 70 & 72 of the National Treasury:

| Fiscal Year     | 2012   | 2013     | 2014     | 2015 | 2016 |
|-----------------|--------|----------|----------|------|------|
|                 | Actual | Estimate | Forecast |      |      |
| Real GDP Growth | 2.5    | 1.8      | 2.7      | 3.2  | 3.5  |
| CPI Inflation   | 5.6    | 5.7      | 6.2      | 5.9  | 5.5  |

- In addition, our municipality carefully considered the affordability of tariff increases, especially as it relates to domestic consumers while considering the level of services versus the associated cost. We intend paying particular attention to managing revenue effectively and carefully evaluating all spending decisions.

## **Challenges experienced in compiling the 2014/15 MTREF:**

- Difficulties in the national and local economy;
- Infrastructural backlogs which make it difficult to prioritise infrastructure spending;
- The deteriorating state of municipal cash receipts and resources make also make it quite a daunting task to reprioritise projects and expenditure in entirety;
- Year-on-year wage increases;
- Reliance on state grants and subsidies to fund both operations and capital projects due to ;
- Expenditure that always exceeds revenue;
- Our audit opinion: Disclaimer;
- Poverty and unemployment which sees more households not being able to pay their bills thereby seeking indigent subsidies;

In light of the above-mentioned, the table below gives an overview of the consolidated 2014/15 Medium Term Revenue and Expenditure Framework:

**Table 1 : Consolidated 2014/15 MTREF**

| Description                 | Adjustment Budget | 2014/15 Budget   | 2015/16 Budget   | 2016/17 Budget   |
|-----------------------------|-------------------|------------------|------------------|------------------|
| TOTAL OPERATING REVENUE     | (184,863,694.00)  | (205,971,105.07) | (225,913,571.38) | (251,611,465.66) |
| TOTAL OPERATING EXPENDITURE | 144,092,599.26    | 162,671,308.78   | 172,110,587.31   | 182,437,379.39   |
| TOTAL CAPITAL EXPENDITURE   | 39,705,661.57     | 43,077,175.00    | 49,577,955.50    | 50,461,001.78    |
| SURPLUS / DEFICIT           | (1,065,433.17)    | (222,621.29)     | (4,225,028.57)   | (18,713,084.48)  |

As can be seen above, our total operating expenditure has increased by R 18 578 709.52 from the previous year's R 144 092 599.26 to R 162 671 308.78. It further increases by 6% for the two outer years. Operating revenue increased from R 184 863 694.00 in the 13/14 financial period to R 205 971 105.07 in the 14/15 financial period. As is the case with operating expenditure, operating revenue also increases by 6% for the two outer years, however, all the grants increase per gazetted DoRA allocations.

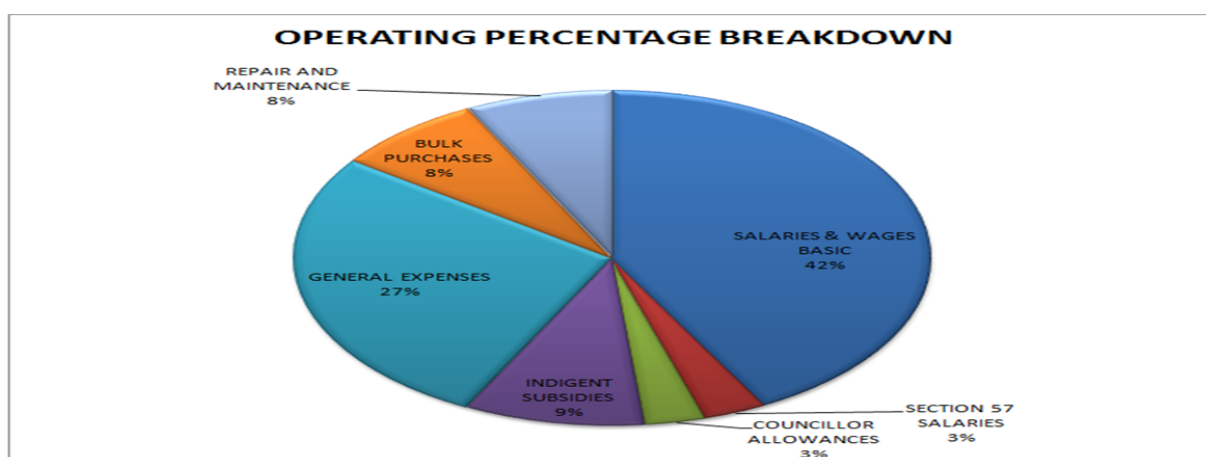
Our capital budget moves up slightly from 13/14's R 39 705 661.57 to R 43 077 175.00 in the 14/15 budget period. Having taken all the above in consideration, the municipality ultimately realises surplus to the value of R 222 621.29 compared to the R 1 065 433.17 in the 13/14 adjustment budget.

The following table provides a breakdown of the operating expenditure:

**Table 2: Operating expenditure breakdown**

| Description                        | Adjustment Budget     | 2014/15 Budget        | 2015/16 Budget        | 2016/17 Budget        |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| SALARIES & WAGES BASIC             | 63,808,522.27         | 68,501,422.36         | 72,611,507.70         | 76,968,198.16         |
| SECTION 57 SALARIES                | 5,126,100.00          | 5,220,985.00          | 5,534,244.10          | 5,866,298.75          |
| COUNCILLOR ALLOWANCES              | 4,486,566.00          | 4,926,142.00          | 5,221,710.52          | 5,535,013.15          |
| INDIGENT SUBSIDIES                 | 15,000,000.00         | 15,000,000.00         | 15,900,000.00         | 16,854,000.00         |
| GENERAL EXPENSES                   | 36,148,818.01         | 44,454,031.79         | 46,800,273.70         | 49,024,446.96         |
| BULK PURCHASES                     | 10,500,000.00         | 12,443,300.00         | 13,189,898.00         | 13,981,291.88         |
| REPAIR AND MAINTENANCE             | 9,022,592.98          | 12,125,427.63         | 12,852,953.29         | 13,624,130.49         |
| <b>TOTAL OPERATING EXPENDITURE</b> | <b>144,092,599.26</b> | <b>162,671,308.78</b> | <b>172,110,587.31</b> | <b>181,853,379.39</b> |

The main contributors to the operating budget are staff costs which constitute 42%. 27% is attributed to general expenses which is made up of administrative, support service and operating service delivery expenditure such as telephone expenses, audit fees, legal costs, fuel and lubrication and protective clothing, to mention but a few. Indigent subsidies constitute 9% of the budget while both bulk purchases and repairs/maintenance costs contribute 8% each. Both Section 57 salaries and Councillor allowances each contribute 3%.



**Table 3: Detailed operating expenditure**

| <b>Description</b>               | <b>2014/15</b>        | <b>2015/16</b>        | <b>2016/17</b>        |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Employee Costs                   | 73 722 407,36         | 78 145 751,80         | 82 834 496,91         |
| Remuneration of Councillors      | 4 926 142,00          | 5 221 710,52          | 5 535 013,15          |
| Depreciation & Asset Impairment  | 1 201 200,00          | 1 273 272,00          | 1 349 668,32          |
| Finance Charges                  | 254 596,77            | 269 872,58            | 286 064,93            |
| Bulk Purchases                   | 12 443 300,00         | 13 189 898,00         | 13 981 291,88         |
| Transfers and Grants (Indigents) | 15 000 000,00         | 15 900 000,00         | 16 854 000,00         |
| Other Expenditure                | 42 998 235,02         | 45 257 129,12         | 47 972 556,87         |
|                                  | <b>150 545 881,15</b> | <b>159 257 634,02</b> | <b>168 813 092,06</b> |

**Table 4: Repairs and Maintenance**

| <b>Descriptions</b>               | <b>2014/15</b>       | <b>2015/16</b>       | <b>2016/17</b>       |
|-----------------------------------|----------------------|----------------------|----------------------|
| Buildings                         | 300 000,00           | 318 000,00           | 337 080,00           |
| Maintenance                       | 6 685 500,00         | 7 086 630,00         | 7 511 827,80         |
| Tools & Equipment                 | 2 687 500,00         | 2 848 750,00         | 3 019 675,00         |
| Traffic Signs & Paint             | 600 000,00           | 636 000,00           | 674 160,00           |
| Vehicles                          | 1 572 427,63         | 1 666 773,29         | 1 766 779,69         |
| Computer Equipment & Networks     | 50 000,00            | 53 000,00            | 56 180,00            |
| Upgrade & Maintenance of Software | 50 000,00            | 53 000,00            | 56 180,00            |
| Auction Kraal & Camps             | 90 000,00            | 95 400,00            | 101 124,00           |
| Water Park Management             | 90 000,00            | 95 400,00            | 101 124,00           |
|                                   | <b>12 125 427,63</b> | <b>12 852 953,29</b> | <b>13 624 130,49</b> |

### **1.1.2 OPERATING REVENUE FRAMEWORK**

Of the 296 billion gazetted allocations to local government, our municipality is to receive a total of R 131 130 000.00 for both operational and capital grants transfers for the 14/15 budget year.

The municipality is expected to utilise these funds, together with the expected own funding to better the lives of the community within our vicinity. For continued and sustainable quality service delivery, the municipality needs to be in a position to adequately generate revenue to fund all its operations given all the social and infrastructural backlogs.

More often than not, expenditure always exceeds revenue available for funding and this leads to the municipality having no choice but to increase tariffs on an annual basis, and this is one of the toughest choices the municipality is faced with year-on-year.

Our municipal revenue strategy is based on the following:

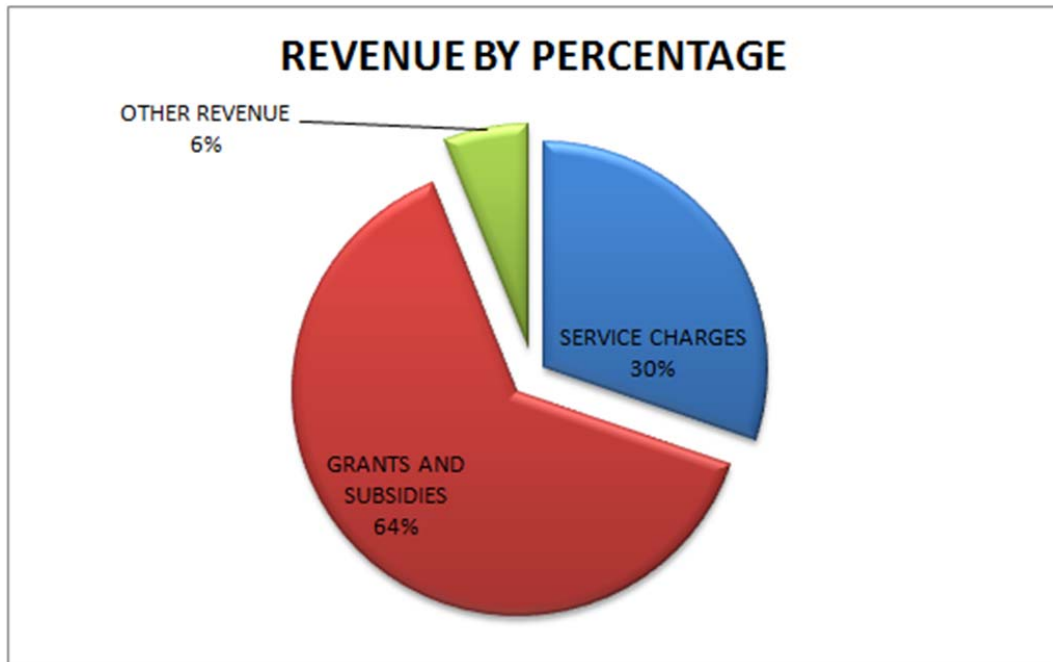
- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management;
- Attempt to fully recover the costs associated with user charges;
- Determining a suitable tariff escalation rate by establishing each service's revenue requirement;
- Rates and Tariff Policies;
- Indigent Policies;

The table below gives a summary of the 2014/15 MTREF, classified by the main revenue source:

**Table 5: Revenue classification by main revenue source**

| Description                                | Adjustment Budget       | 2014/15 Budget          | 2015/16 Budget          | 2016/17 Budget          |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>SERVICE CHARGES</b>                     |                         |                         |                         |                         |
| PROPERTY RATES                             | (32,863,223.00)         | (16,040,107.82)         | (17,002,514.29)         | (18,022,665.15)         |
| REFUSE REMOVAL                             | (10,693,883.00)         | (15,867,815.51)         | (16,819,884.44)         | (17,829,077.51)         |
| SALE OF WATER                              | (13,854,540.00)         | (16,031,487.20)         | (16,993,376.43)         | (18,012,979.01)         |
| SEWERAGE                                   | (6,938,206.00)          | (13,328,042.02)         | (14,127,724.54)         | (14,975,388.02)         |
| SERVICE CHARGE - VACANT/UNSERVICED STAN    | (960,304.00)            | (1,017,922.24)          | (1,078,997.57)          | (1,143,737.43)          |
| BASIC WATER                                | (156.00)                | (165.36)                | (175.28)                | (185.80)                |
| <b>OPERATING GRANTS AND SUBSIDIES</b>      |                         |                         |                         |                         |
| EQUITABLE SHARE                            | (75,544,000.00)         | (76,678,000.00)         | (78,521,000.00)         | (76,194,000.00)         |
| FINANCE MANAGEMENT GRANT                   | (1,650,000.00)          | (1,800,000.00)          | (1,950,000.00)          | (2,100,000.00)          |
| MSIG- FUNDS                                | (890,000.00)            | (934,000.00)            | (967,000.00)            | (1,018,000.00)          |
| GRANT - INEP (ESKOM GRANT)                 |                         | (159,000.00)            | (1,159,000.00)          | (1,359,000.00)          |
| <b>CAPITAL GRANTS AND SUBSIDIES</b>        |                         |                         |                         |                         |
| GRANT - INEP                               | -                       | (3,000,000.00)          | (10,000,000.00)         | (15,000,000.00)         |
| MIG GRANT                                  | (24,533,000.00)         | (21,400,000.00)         | (21,985,000.00)         | (26,849,000.00)         |
| GRANT - EPWP                               | (1,000,000.00)          | (1,000,000.00)          | -                       | -                       |
| GRANT - EEDG                               | (5,000,000.00)          | -                       | (5,000,000.00)          | (5,000,000.00)          |
| GRANT - EPIP                               |                         | (6,000,000.00)          |                         |                         |
| GRANT - REGIONAL BULK INFRASTRUCTURE GRANT |                         | (20,159,000.00)         | (27,000,000.00)         | (40,000,000.00)         |
| <b>OTHER OPERATING REVENUE</b>             |                         |                         |                         |                         |
| FINES - TRAFFIC                            | (3,000,000.00)          | (3,180,000.00)          | (3,370,800.00)          | (3,573,048.00)          |
| INTEREST ON CREDIT BALANCE                 | (90,406.00)             | (95,830.36)             | (101,580.18)            | (107,674.99)            |
| INTEREST ON INVESTMENTS                    | -                       | (450,000.00)            | (477,000.00)            | (505,620.00)            |
| INTEREST ARREAS ACCOUNTS                   | (2,689,900.00)          | (2,851,294.00)          | (3,022,371.64)          | (3,203,713.94)          |
| EQUIPMENT RENTAL                           | (214,757.00)            | (227,642.42)            | (241,300.97)            | (255,779.02)            |
| RENT : TOWN HALL                           | (7,696.00)              | (8,157.76)              | (8,647.23)              | (9,166.06)              |
| RENT FLATS/RESIDENTS                       | (36,209.00)             | (38,381.54)             | (40,684.43)             | (43,125.50)             |
| ADVERTISING COSTS                          | (29,938.00)             | (31,734.28)             | (33,638.34)             | (35,656.64)             |
| APPEALS VALUATION                          | (9,264.00)              | (9,819.84)              | (10,409.03)             | (11,033.57)             |
| APPROVAL BUILDING PLANS                    | (32,483.00)             | (34,431.98)             | (36,497.90)             | (38,687.77)             |
| AUCTION FEES                               | (917,876.00)            | (972,948.56)            | (1,031,325.47)          | (1,093,205.00)          |
| BUILDING PLAN FEES                         | (1,046.00)              | (1,108.76)              | (1,175.29)              | (1,245.80)              |
| CEMETARY FEES                              | (103,864.00)            | (110,095.84)            | (116,701.59)            | (123,703.69)            |
| CLEARANCE CERTIFICATE                      | (40,618.00)             | (43,055.08)             | (45,638.38)             | (48,376.69)             |
| GRAVEL SOIL & SAND                         | (7,276.00)              | (7,712.56)              | (8,175.31)              | (8,665.83)              |
| NEW CONNECTIONS                            | (34,272.00)             | (36,328.32)             | (38,508.02)             | (40,818.50)             |
| RECONNECTION FEES                          | (58,761.00)             | (62,286.66)             | (66,023.86)             | (69,985.29)             |
| RE-CONNECTIONS                             | (296.00)                | (313.76)                | (332.59)                | (352.54)                |
| SEWERAGE BLOCKAGE                          | -                       | (5,500.00)              | (5,830.00)              | (6,179.80)              |
| SUNDRY                                     | -                       | (200,000.00)            | (212,000.00)            | (224,720.00)            |
| SURPLUS CASH                               | -                       | (7,500.00)              | (7,950.00)              | (8,427.00)              |
| TENDER DEPOSITS                            | (75,000.00)             | (79,500.00)             | (84,270.00)             | (89,326.20)             |
| VALUATION CERTIFICATES                     | -                       | (300,000.00)            | (318,000.00)            | (337,080.00)            |
| RURAL SALARY RECOVERIES AND ROYALTIES      | (3,586,720.00)          | (3,801,923.20)          | (4,030,038.59)          | (4,271,840.91)          |
| <b>TOTAL REVENUE</b>                       | <b>(184,863,694.00)</b> | <b>(205,971,105.07)</b> | <b>(225,913,571.38)</b> | <b>(251,611,465.66)</b> |

**Figure 1: Revenue by percentage**



The above figure gives an illustration of the contribution of each revenue type to the aggregate municipal revenue. The total R 131 130 000.00 for grants and subsidies constitutes 64% of the total revenue, this indicates the level of our municipal dependence on state funding to support our operations.

Service charges and other revenue contribute 30% and 6% respectively.



### 1.1.3 TARIFF MODELLING

This is the most challenging and strategic part of the compilation of any budget and calculation thereof requires consideration of local economic conditions, input costs and affordability of services for consumers.

National Treasury guidelines encourage municipalities to keep rate and tariffs affordable but cost reflective at the same time. The municipality struggles to keep the balance as in most cases, some households are unable to afford services and means that the cost-reflective method makes it more difficult for them since it escalates tariffs to more than 100%. The municipality is unable to fully implement this approach as draft budget figures for service charges were considered to be unrealistic considering average monthly collection of 35 – 40 percent. By providing services at lower tariffs we attempt to encourage consumers to pay for their services, we, however, intend gradually implementing the cost-reflective approach to tariff setting from 2014/15 onwards.

The table below indicates how the tariffs are structured for the 141/5 budget period:

**Table 6: 2014/15 Proposed tariffs**

| TARIFFS, CHARGES AND FEES FOR 2014 / 2015          |                                  |                    |                    |                    |                    |      |
|--|----------------------------------|--------------------|--------------------|--------------------|--------------------|------|
| 1. PROPERTY RATES                                  |                                  |                    |                    |                    |                    |      |
| Description  |                                  | 2012/13 Zero rated | 2013/14 Zero rated | 2014/15 Zero rated | 2014/15 Zero rated | %    |
|  |                                  | R                  | R                  | R                  | R                  | R    |
| a)   | Residential property             | 0.006286           | 0.006915           | 0.007242           | 0                  | 5%   |
| b)   | Business & industrial properties | 0.013740           | 0.015491           | 0.016265           | 0                  | 5%   |
| c)   | Government property              | 0.057200           | 0.065780           | 0.069069           | 0                  | 5%   |
| d)   | Agricultural property            | 0.000530           | 0.000573           | 0.000601           | 0                  | 5%   |
| Rebates & Subsidies:                               |                                  |                    |                    |                    |                    |      |
| Pensioners earning between R 0.00 - R 2000.00      |                                  | 100%               | 100%               | 100%               | 100%               | 100% |
| Pensioners earning between R 2001.00 - R 5 000.00  |                                  | 50%                | 50%                | 50%                | 50%                | 50%  |
| Pensioners earning between R 5 001.00 - R 8 000.00 |                                  | 20%                | 20%                | 20%                | 20%                | 20%  |
| The value of rateable valuation rebate             |                                  | 50 000             | 50 000             | 50 000             | 50 000             |      |



| 2. WATER  |                     |                     |                      |                      |     |
|---|---------------------|---------------------|----------------------|----------------------|-----|
| Description                                     | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %   |
|   | R                   | R                   | R                    | R                    | R   |
| a) Households:                                  |                     |                     |                      |                      |     |
| First 6kl                                       | 5.99                | 6.35                | 6.73                 | 7.67                 | 6%  |
| Between 6 kl - 30 kl                            | 6.16                | 6.46                | 6.85                 | 7.81                 | 6%  |
| Between 31kl - 50 kl                            | 7.67                | 8.13                | 8.62                 | 9.83                 | 6%  |
| Between 51kl - 80 kl                            | 9.07                | 9.84                | 10.43                | 11.89                | 6%  |
| Above 81kl                                      | 12.20               | 13.06               | 13.84                | 15.78                | 6%  |
| Basic charge                                    | 24.76               | 26.45               | 28.04                | 31.96                | 6%  |
| Deposit   | 800.00              | 900.00              | 954.00               | 0.00                 | 6%  |
| Indigent Subsidy (Only 6kl)                     | 5.99                | 6.35                | 6.73                 | 7.67                 | 6%  |
| New Connections Fee: From 0 - 15 mm             | 750.00              | 877.19              | 929.82               | 1,059.99             | 6%  |
| New Connections Fee: Greater than 15 mm (>15mm) | cost + 15%          | cost + 15%          | cost + 15%           | cost + 15%           | 0%  |
| Moving of meters                                | 284.21              | cost + 15%          | cost + 15%           | cost + 15%           | 0%  |
| Tempering fee                                   | 750.00              | 950.00              | 1,007.00             | 1,147.98             | 6%  |
| Water tanker service (per load)                 | 140.40              | 307.02              | 325.44               | 371.00               | 6%  |
| b) Business and Government:                     |                     |                     |                      |                      |     |
| First 6kl                                       | 8.69                | 9.30                | 9.86                 | 11.24                | 6%  |
| Between 6 kl - 30 kl                            | 8.69                | 9.30                | 10.84                | 12.36                | 14% |
| Between 31kl - 50 kl                            | 8.69                | 9.30                | 13.01                | 14.83                | 29% |
| Between 51kl - 80 kl                            | 8.69                | 9.30                | 16.92                | 19.28                | 45% |
| Above 81kl                                      | 8.69                | 9.30                | 23.68                | 27.00                | 61% |
| Re-connection fees                              | 320.00              | 368.42              | 390.53               | 445.20               | 6%  |
| Basic charge                                    | 24.76               | 26.45               | 28.04                | 31.96                | 6%  |
| Testing of meters - Refundable                  | 320.00              | 368.42              | 390.53               | 445.20               | 6%  |
| Water Deposit Business ( Small/Medium)          | 1600.00             | 1,800.00            | 1,900.00             | 0.00                 | 5%  |
| Water Deposit Business ( Large)                 | 0.00                | 11,000.00           | 11,700.00            | 0.00                 | 6%  |
| New Connections Fee: from 0 - 15 mm             | 750.00              | 877.19              | 929.82               | 1,000.00             | 6%  |
| New Connections Fee: greater than 15 mm (>15mm) | cost + 15%          | cost + 15%          | cost + 15%           | cost + 15%           | 0%  |
| Moving of meters                                | 284.21              | cost + 15%          | cost + 15%           | cost + 15%           | 0%  |
| Tempering fee                                   | 750.00              | 950.00              | 1,007.00             | 1,147.98             | 6%  |
| Water tanker service (per load)                 | 140.40              | 307.02              | 325.44               | 371.00               | 6%  |
| 3. SEWERAGE                                     |                     |                     |                      |                      |     |
| Description                                     | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %   |
|   | R                   | R                   | R                    | R                    | R   |
| a) Households:                                  |                     |                     |                      |                      |     |
| Charge per month                                | 75.60               | 79.38               | 85.75                | 97.76                | 7%  |
| Indigent Subsidy (people who earn R0 - R2000)   | 75.65               | 79.38               | 85.75                | 97.76                | 7%  |
| b) Business and Government:                     |                     |                     |                      |                      |     |
| Charge per month                                | 86.40               | 102.00              | 108.12               | 123.26               | 6%  |
| Bulk  | 750.00              | 924.50              | 979.97               | 1,117.17             | 6%  |
| Stoppage Per hour                               | 200.00              | 228.07              | 241.75               | 275.60               | 6%  |
| Stoppage After hours                            | 340.00              | 385.97              | 409.13               | 466.41               | 6%  |
| Sewerage blockages on private property          | 340.00              | 385.97              | 409.13               | 466.41               | 6%  |
| Suction pump per load ( Small)                  | 0.00                | 170.00              | 180.20               | 205.43               | 6%  |
| Suction pump - per load ( Medium)               | 220.00              | 245.50              | 260.23               | 296.66               | 6%  |
| Suction pump per load (Large)                   | 0.00                | 325.00              | 344.50               | 392.73               | 6%  |
| New connections                                 | 750.00              | 859.65              | 911.23               | 1,038.80             | 6%  |

| 4. REFUSE  |                     |                     |                      |                      |      |
|--|---------------------|---------------------|----------------------|----------------------|------|
| Description                                      | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %    |
|  | R                   | R                   | R                    | R                    | R    |
| a) Households                                    | 70.00               | 74.20               | 63.67                | 72.58                | -17% |
| b) Indigent Subsidy (people who earn R0 - R2000) | 70.00               | 74.20               | 63.67                | 72.58                | -17% |
| c) Business & Government                         | 86.40               | 93.31               | 96.11                | 109.57               | 3%   |
| d) Garden refuse removal -per load               | 162.00              | 174.96              | 180.21               | 205.44               | 3%   |
| e) Bulk  | 756.00              | 816.48              | 840.97               | 958.71               | 3%   |
| f) Refuse bins (additional)                      | cost + 15%          | cost + 15%          | cost + 15%           | cost + 15%           | 0%   |
| g) Guest Houses                                  | 86.40               | 93.31               | 96.11                | 109.57               | 3%   |

| 5. CHURCHES                |                     |                     |                      |                      |    |
|----------------------------|---------------------|---------------------|----------------------|----------------------|----|
| Description                | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %  |
|                            | R                   | R                   | R                    | R                    |    |
| With Missions              | 0.00                | 150.00              | 159.00               | 181.26               | 6% |
| Without Missions and NGO's | 0.00                | 50.00               | 53.00                | 60.42                | 6% |

| 6. GENERAL - TARIFFS                                      |                     |                     |                      |                      |               |
|---|---------------------|---------------------|----------------------|----------------------|---------------|
| Description   | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %             |
|   | R                   | R                   | R                    | R                    |               |
| Interest on arrears: Residents Accounts                   | Prime Plus 1%       | Prime Plus 1%       | Prime Plus 1%        | Prime Plus 1%        | Prime Plus 1% |
| Interest on arrears: Business Accounts                    | Prime Plus 1%       | Prime Plus 1%       | Prime Plus 1%        | Prime Plus 1%        | Prime Plus 1% |
| Interest on arrears: Government Accounts                  | Prime Plus 1%       | Prime Plus 1%       | Prime Plus 1%        | Prime Plus 1%        | Prime Plus 1% |
| R/D cheque fine (per transaction)                         | 287.50              | 333.35              | 343.35               | 391.42               | 3%            |
| Search Fee - per transaction / per property (Deed Search) | 38.50               | 43.85               | 46.48                | 52.99                | 6%            |
| Clearance Certificate - each                              | 130.80              | 150.00              | 159.00               | 181.26               | 6%            |
| Valuation Certificate - each                              | 130.80              | 150.00              | 159.00               | 181.26               | 6%            |
| Photocopies- per page                                     | 1.65                | 2.50                | 2.65                 | 3.02                 | 6%            |
| Fax incoming and Outgoing per page                        | 5.50                | 6.33                | 6.71                 | 7.65                 | 6%            |
| Sale of Tender Documents:                                 |                     |                     |                      |                      |               |
| Between R200 000 - R499 999                               | 350.00              | 394.74              | 418.42               | 477.00               | 6%            |
| Between R500 000 - R9 999 999                             | 550.00              | 614.04              | 650.88               | 742.00               | 6%            |
| Between R10 000 000 - R49 999 999                         | 2,500.00            | 2,631.58            | 2,789.47             | 3,180.00             | 6%            |
| Between R50 000 000 and above                             | 0.00                | 4,380.00            | 4,642.80             | 5,292.79             | 6%            |

| 7. PLANNING, BUILDING AND GRAVEYARDS |   |                     |                     |                      |                      |    |
|--------------------------------------|---|---------------------|---------------------|----------------------|----------------------|----|
|                                      | Description   | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %  |
|                                      |   | R                   | R                   | R                    | R                    |    |
| a)                                   | The Application fee for subdivisions, consolidations, rezoning and the placement of containers:   |                     |                     |                      |                      |    |
|                                      | Subdivision applications  | 120.00              | 131.58              | 139.47               | 159.00               | 6% |
|                                      | Consolidation applications  | 120.00              | 131.58              | 139.47               | 159.00               | 6% |
|                                      | Rezoning applications   | 300.00              | 350.88              | 371.93               | 424.00               | 6% |
|                                      | Containers per annum  | 520.00              | 605.26              | 641.58               | 731.40               | 6% |
|                                      | Application for township establishment  | 2,000.00            | 2,280.70            | 2,417.54             | 2,756.00             | 6% |
| b)                                   | The building plans and encroachment penalty fees:   |                     |                     |                      |                      |    |
|                                      | Households:   |                     |                     |                      |                      |    |
|                                      | Any new structure between Zero and less than 50m2   | 105.00              | 114.04              | 120.88               | 137.80               | 6% |
|                                      | Thereafter - every 1m2 or part of it  | 4.02                | 4.82                | 5.11                 | 5.83                 | 6% |
|                                      | When bigger than 800m2  | 5.15                | 5.97                | 6.33                 | 7.22                 | 6% |
|                                      | Business:   |                     |                     |                      |                      |    |
|                                      | Any new structure between Zero and less than 50m2   | 1,750.00            | 201.75              | 213.86               | 243.80               | 6% |
|                                      | Thereafter - every 1m2 or part of it  | 5.15                | 5.96                | 6.32                 | 7.20                 | 6% |
|                                      | When bigger than 800m2  | 7.01                | 8.06                | 8.54                 | 9.74                 | 6% |
| c)                                   | Advertising Signs:  |                     |                     |                      |                      |    |
|                                      | Super, large and small billboards and electronic sky, roof, flat, on premises business signs or service facility signs. Landscape advertisements, advertising on bridges, entries, boundary walls and fences construction sites. (per sign) | 1000                | 1,090.00            | 1,155.40             | 1,317.16             | 6% |
|                                      | Development advertising signs   | 2000                | 2,200.00            | 2,332.00             | 2,658.48             | 6% |
|                                      | Business Project advertising signs (per year)   | 500                 | 550.00              | 583.00               | 664.62               | 6% |
|                                      | Posters and notices for auction sales (per event)   | 20                  | 21.80               | 23.11                | 26.35                | 6% |
|                                      | Temporary banners (per board)   | 300                 | 345.00              | 365.70               | 416.90               | 6% |
|                                      | In Town street advertising (per board)  | 300                 | 345.00              | 365.70               | 416.90               | 6% |
|                                      | Estate agent signs on pavement (per board per single site)  | 200                 | 230.00              | 243.80               | 277.93               | 6% |
|                                      | Business advertising boards (anywhere) in our jurisdiction  | 1000                | 1,090.00            | 1,155.40             | 1,317.16             | 6% |

|                                | Description  | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %   |
|--------------------------------|--|---------------------|---------------------|----------------------|----------------------|-----|
|                                |  | R                   | R                   | R                    | R                    |     |
| d)                             | Building Material:   |                     |                     |                      |                      |     |
|                                | Old/used per load (M3)                                       | 237.60              | 266.60              | 282.60               | 322.16               | 6%  |
| e)                             | Soil and Sand:   |                     |                     |                      |                      |     |
|                                | Purchase and Delivery - Cub meter                            | 169.56              | 192.98              | 204.56               | 233.20               | 6%  |
|                                | Self loading - Cub meter                                     | 90.72               | 104.39              | 110.65               | 126.14               | 6%  |
| f)                             | Gravel:  |                     |                     |                      |                      |     |
|                                | Delivered - per cub meter (M3)                               | 0.00                | 219.30              | 232.46               | 265.00               | 6%  |
|                                | Self loading - per cub meter (M3)                            | 0.00                | 175.44              | 185.96               | 211.99               | 6%  |
|                                | Business - per cub meter (M3)                                | 0.00                | 600.00              | 636.00               | 725.04               | 6%  |
| g)                             | Cleaning of Stands:  |                     |                     |                      |                      |     |
|                                | Cleaning of stands on request p/hour                         | 280.00              | 322.00              | 341.32               | 389.10               | 6%  |
| h)                             | Empty sites:   |                     |                     |                      |                      |     |
|                                | Town   | 165.00              | 185.50              | 191.07               | 217.82               | 3%  |
|                                | Township   | 145.00              | 179.85              | 185.25               | 211.19               | 3%  |
| i)                             | Abattoirs:   |                     |                     |                      |                      |     |
|                                | Dung removal per load  | 756.00              | 950.00              | 1,007.00             | 1,147.98             | 6%  |
| j)                             | Cemeteries   |                     |                     |                      |                      |     |
|                                | Residents : Namahadi, Qalabotjha, Mafahlaneng, Ntswanatsatsi |                     |                     |                      |                      |     |
|                                | Graves for immediate use                                     |                     |                     |                      |                      |     |
|                                | Grave fees - living in Mafube                                |                     |                     |                      |                      |     |
|                                | Single   | 156.80              | 178.75              | 184.11               | 209.89               | 3%  |
|                                | Double   | 313.60              | 357.50              | 368.23               | 419.78               | 3%  |
|                                | 8ft Double   | 224.00              | 255.36              | 263.02               | 299.84               | 3%  |
|                                | Children   | 112.00              | 126.56              | 130.37               | 148.62               | 3%  |
|                                | Grave Resealing (TLB)  | 0.00                | 250.00              | 257.50               | 293.55               | 3%  |
|                                | Residents : Frankfort, Villiers, Tweeling, Cornelia          |                     |                     |                      |                      |     |
|                                | Graves for immediate use                                     |                     |                     |                      |                      |     |
|                                | Grave fees - living in Mafube                                |                     |                     |                      |                      |     |
|                                | Single   | 545.00              | 622.81              | 641.49               | 731.30               | 3%  |
|                                | Double   | 1,090.00            | 1,245.61            | 1,282.98             | 1,462.60             | 3%  |
|                                | 8ft Double   | 1,090.00            | 1,300.00            | 1,339.00             | 1,526.46             | 3%  |
|                                | Children   | 327.00              | 368.42              | 379.47               | 432.60               | 3%  |
|                                | People from outside Mafube                                   |                     |                     |                      |                      |     |
|                                | Graves for immediate use                                     |                     |                     |                      |                      |     |
|                                | Single   | 605.00              | 689.70              | 710.39               | 809.85               | 3%  |
|                                | Double   | 1,100.00            | 1,254.00            | 1,291.62             | 1,472.45             | 3%  |
|                                | 8ft Double   | 1,100.00            | 1,254.00            | 1,291.62             | 1,472.45             | 3%  |
|                                | Children   | 330.00              | 372.90              | 384.09               | 437.86               | 3%  |
| k)                             | Exhumation of corpses  |                     |                     |                      |                      |     |
|                                | Adults   | 888.00              | 1,008.77            | 1,039.03             | 1,184.50             | 3%  |
|                                | Children   | 444.00              | 508.77              | 524.03               | 597.40               | 3%  |
| <b>8. MUNICIPAL FACILITIES</b> |  |                     |                     |                      |                      |     |
|                                | Description  | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %   |
|                                |  | R                   | R                   | R                    | R                    |     |
| a)                             | Leasing of Flats/Houses No VAT on it:                        |                     |                     |                      |                      |     |
|                                | People over 60yrs (Tweeling)                                 | 441.00              | 491.23              | 551.94               | -                    | 11% |
|                                | People under 60yrs (Tweeling)                                | 950.40              | 1,052.63            | 1,182.74             | -                    | 11% |
|                                | Leasing of Municipal Houses (Cornelia)                       | 840.00              | 964.91              | 1,084.17             | -                    | 11% |
|                                |  |                     |                     | -                    |                      |     |
| b)                             | Water Park:  |                     |                     |                      |                      |     |
|                                | Per Adult  | 20.00               | 26.32               | 26.32                | 30.00                | 0%  |
|                                | Per Child  | 10.00               | 13.16               | 13.16                | 15.00                | 0%  |
|                                | Per Stand  | 30.00               | 26.32               | 26.32                | 30.00                | 0%  |
|                                |  |                     |                     | -                    |                      |     |
| c)                             | Grass Cutting:   |                     |                     |                      |                      |     |
|                                | School sites- ( Free once a year)                            | 702.00              | 807.30              | 855.74               | 975.54               | 6%  |
|                                | Grass Cutting  | 280.00              | 322.00              | 341.32               | 389.10               | 6%  |
|                                |  |                     |                     | -                    |                      |     |
| d)                             | Hiring of machine (Cost per hour including operator):        |                     |                     |                      |                      |     |
|                                | Front-end loader   | 302.40              | 350.88              | 361.41               | 412.00               | 3%  |
|                                | Roller Vibrator  | 302.40              | 350.88              | 361.41               | 412.00               | 3%  |
|                                | Grader   | 302.40              | 350.88              | 361.41               | 412.00               | 3%  |
|                                | Ditch digger   | 378.00              | 438.60              | 451.76               | 515.00               | 3%  |
|                                | Tractor  | 248.40              | 289.47              | 298.15               | 339.90               | 3%  |
|                                | Jackhammer   | 302.40              | 350.88              | 361.41               | 412.00               | 3%  |
|                                | Chain saw  | 248.40              | 289.47              | 298.15               | 339.90               | 3%  |
|                                | Lawnmower  | 162.00              | 184.21              | 189.74               | 216.30               | 3%  |
|                                |  |                     |                     | -                    |                      |     |
| e)                             | Auction Mart:  |                     |                     |                      |                      |     |
|                                | Frankfort  | 950.40              | 1,100.00            | 1,133.00             | 1,291.62             | 3%  |
|                                |  |                     |                     | -                    |                      |     |
| f)                             | Impounding of Animals:                                       |                     |                     |                      |                      |     |
|                                | All Mafube charges   | 0.00                | 130.00              | 133.90               | 152.65               | 3%  |
|                                |  |                     |                     | -                    |                      |     |
| g)                             | Traffic Control  |                     |                     |                      |                      |     |
|                                | Escourting of vehicles within Municipal Boundaries           |                     |                     |                      |                      |     |
|                                | Burials  | 170.00              | 192.98              | 198.77               | 226.60               | 3%  |
|                                | Abnormal loads   | 270.00              | 307.02              | 316.23               | 360.50               | 3%  |



| Description |  | 2012/13<br>Vat Excl | 2013/14<br>Vat Excl | 2014/15<br>Vat Excl. | 2014/15<br>Vat Incl. | %    |
|-------------|--|---------------------|---------------------|----------------------|----------------------|------|
|             |  | R                   | R                   | R                    | R                    |      |
| h)          | Rentals: Halls - General Public  |                     |                     |                      |                      |      |
|             | Deposit (All halls except Frankfort & Villiers)  | 381.50              | 450.00              | 477.00               |                      | 6%   |
|             | Frankfort & Villiers Hall - Deposit  | 0.00                | 848.00              | 900.00               | 0.00                 | 6%   |
|             | Halls in Mafube - Hire (except Frankfort & Villiers)   |                     |                     |                      |                      |      |
|             | Frankfort & Villiers Hall - Hire   | 378.00              | 438.60              | 464.92               | 530.00               | 6%   |
|             | Registered charities doing charity work - the Municipal Manager may determine a lower rental for deserving application on merit.               | 0.00                | 575.00              | 614.04               | 700.00               | 6%   |
|             | Non profit sporting organizations.   | Free                | Free                | free                 | Free                 | Free |
|             | Sport Trainers:  | 216.00              | 226.80              | 240.41               | 274.07               | 6%   |
|             | Earning Income between R0 - R1000 per month from using the hall  |                     |                     | -                    |                      |      |
|             | Earning Income between R1001 - R2000 per month from using the hall   | 172.80              | 181.44              | 192.33               | 5%                   | 6%   |
|             | Earning Income of more than R2001 per month from using the hall  | 313.20              | 328.86              | 348.59               | 397.39               | 6%   |
|             | Schools (Normal tariffs for fundraising organisations)- the Municipal Manager may determine a lower rental for deserving application on merit. | 331.58              | 348.16              | 369.05               | 420.72               | 6%   |
|             | Funerals and political parties   | Free                | Free                | free                 | Free                 | Free |
|             | The Municipal Manager may determine a lower rental for deserving applications on merit.  | 172.80              | 181.44              | 192.33               | 219.26               | 6%   |
|             | Rentals: Halls - Amateur Sport For Children:   | Free                | Free                | free                 | Free                 | Free |
|             | All halls in Mafube  | 97.20               | 102.06              | 108.18               | 123.33               | 6%   |
|             | The Municipal Manager may determine a lower rental for deserving applications on merit.  |                     |                     |                      |                      |      |
|             | Rentals: Halls - Amateur Sport, & Welfare Organisation's:  |                     |                     |                      |                      |      |
|             | All halls in Mafube  | 216.00              | 226.80              | 240.41               | 274.07               | 6%   |
|             | The Municipal Manager may determine a lower rental for deserving applications on merit.  |                     |                     |                      |                      |      |
|             | Rentals: Kitchen:  |                     |                     |                      |                      |      |
|             | Halls in Mafube  | 378.00              | 396.90              | 420.71               | 479.61               | 6%   |
|             | Frankfort Hall   | 0.00                | 550.00              | 583.00               | 664.62               | 6%   |
|             | The Municipal Manager may determine a lower rental for deserving applications on merit.  |                     |                     |                      |                      |      |
|             | Rental: Activity Room/ Site Hall   |                     |                     |                      |                      |      |
|             | All halls in Mafube  | 108.00              | 113.40              | 120.20               | 137.03               | 6%   |
| i)          | Other (Vat Excluded)   |                     |                     |                      |                      |      |
|             | Driveways done by Tech Services  | 990.00              | 1,035.00            | 1,097.10             | 1,250.69             | 6%   |

Our property rates increase by 5% for the budget year for all consumer types while water tariffs for households increase by 6%. In respect of businesses, 6% has been added for the first 6kl's, a sliding scale increment is then applied from 6.1kl's onwards.

The tariffs for sewerage have been increased by 7% and 6% for households and businesses respectively while the 14/15 budget year has seen refuse removal charges decrease by 17% for households while increasing by 3% in respect of other users.

For the majority of the remainder of other tariff charges, 6% increment or less has been applied.

#### **1.1.4 CONSUMER PAYMENT INCENTIVES**

From 01 July 2014, the municipality will implement a payment incentive scheme in an effort to luring more consumer debtors to paying their service account by means of offering discounts on arrear accounts based on conditions of the scheme. This will see more debtors being able to keep to updated current accounts.

## **PART 2: SUPPORTING DOCUMENTATION**

### **2.1. OVERVIEW OF THE ANNUAL BUDGET PROCESS**

The Mayor of the Municipality provided general political guidance over the budget and IDP process according to Section 21 (1) (a) of the Local Government: Municipal Finance Management Act 56 of 2003. This is done through the establishment of the Budget and IDP Steering Committees which are meant to assist the Mayor in discharging his responsibilities.

Our 14/15 Budget Schedule of key deadlines was tabled to Council on the 2<sup>nd</sup> of September 2013, this, in terms of Section 21 (1) (b) of the MFMA 56 of 2003 which stipulates that at least ten months before the start of the budget year, a municipality must table before Council a time schedule outlining key deadlines for preparation, tabling and approval of the annual budget.

Page 19 provides the Budget Process Plan as approved on the 2<sup>nd</sup> of September 2013.

## 2.1.1 Budget Process Plan

| Mafube Local Municipality   |   |                             |
|---|---|-----------------------------|
| 2014/15 Budget Process Plan   |   |                             |
| OBJECTIVE   | RESPONSIBILITY  | TARGET DATE                 |
| Preparations and Analysis: Review Provincial IDP assessment report, Compile IDP process plan & Budget time schedule       | Municipal Manager and Directors   | 16 August 2013              |
| Submit draft process plan and time schedule to EXCO for approval  | Municipal Manager   | 21 August 2013              |
| Submit final process plan and time schedule to Council for adoption   | Mayor   | 30 August 2013              |
| All directors to submit 3 year capital budget to CFO  | Directors   | 16 October 2013             |
| Discussion meetings per Directorate on Capital Budget   | Directors   | 5 - 12 November 2013        |
| Submit proposed Tariff increases to CFO   | Directors   | 14 November 2013            |
| Submit 3 year personnel budget to CFO   | Political Offices, Municipal Manager and Directors                        | 21 November 2013            |
| Submit 3 year operating budget to CFO   | Political Offices, Municipal Manager and Directors                        | 25 November 2013            |
| Meeting to discuss Tariffs, Salaries and Operating Budget   | Political Offices, Municipal Manager and Directors                        | 13 - 17 January 2014        |
| Submit mid year budget and performance assessment report to the Mayor and Council ( <i>Section 72 of MFMA</i> )           | Municipal Manager   | 24 January 2014             |
| Tabling of 2012/13 Annual Report in Council ( <i>Section 127(2) of MFMA</i> )   | Mayor   | 30 January 2014             |
| Budget Commission   | Chief Financial Officer   | 06 February 2014            |
| Budget Steering Committee meeting   | Mayor, Municipal Manager and Directors                                    | 20 February 2014            |
| Tabling of Draft Budget in the Steering Committee   | Mayor   | 03 March 2014               |
| Tabling of the Draft 2014/15 IDP and MTREF ( <i>Section 16(2) of MFMA</i> )   | Mayor   | 28 March 2014               |
| 2014/15 Draft IDP and MTREF available to public for comments  | Chief Financial Officer   | 01 April 2014               |
| Budget Steering Committee meeting   | Mayor, Municipal Manager and Directors                                    | 10 April 2014               |
| Submit Draft MTREF and IDP to: National and Provincial Treasuries, Provincial CoGTA and Fezile Dabi District Municipality | Chief Financial Officer   | 15 April 2014               |
| Conduct public hearings and community consultations on Draft IDP and Budget   | Political Offices, Ward Councillors and Directors                         | 29 April 2014 - 15 May 2014 |
| Responses to submissions made by the public and stakeholders  | Mayor, Municipal Manager and Chief Financial Officer                      | 22 May 2014                 |
| Finalisation of IDP and MTREF   | Director: Town Planning & Economic Development, CFO and Municipal Manager | 16 May 2014 - 26 May 2014   |
| Council meeting to approve the 2013/14 IDP and MTREF  | Mayor   | 23 May 2014                 |
| Submit the 2013/14 Service Delivery and Budget Implementation Plan ( SDBIP) and Performance Agreements to the Mayor       | Municipal Manager   | 13 June 2014                |
| Publish approved IDP and MTREF  | Chief Financial Officer   | 13 June 2014                |
| Approval of the 2013/14 SDBIP ( <i>28 days after budget approval</i> )  | Mayor   | 27 June 2014                |
| Submit approved 2014/15 IDP and MTREF to National Treasury, Provincial Treasury and CoGTA                                 | Chief Financial Officer   | 27 June 2014                |
| Publish approved SDBIP and signed Performance Agreements ( <i>10 working days after SDBIP approval</i> )                  | Municipal Manager   | 11 July 2014                |



### **2.1.2 Public Participation Process**

The municipality developed a culture of community involvement in affairs that are of concern and in the best interest of the community having taken into account the provisions of Section 16 (1) (a) (i and iv) of the Municipal Systems Act 32 of 2000 which provides that a municipality must encourage, and create conditions for, the local community to participate in the affairs of the municipality.

As part of the community involvement, the municipality has in place the Budget/IDP steering committees and the IDP representative committee which are functional throughout the financial period.

In relation to the 14/15 Budget and IDP, the community was notified of the municipality's intention to consult them, the consultations took place from the 12<sup>th</sup> to 15<sup>th</sup> of May 2014 with Senior Management, Ward Committees, Ward Councillors and the Office of the Speaker actively involved in facilitating the process.

The above process was carried out in terms of Section 23 (3) of the Local Government: Municipal Finance Management Act 56 of 2003, which sheds some light on public involvement.

Submissions received were noted, discussed and incorporated into the 14/15 Annual Budget. The consultations were conducted in the form of open public meetings which allow the community the platform to raise the views, inputs, comments and objections.

The duration of meetings varies per ward and depends largely on the ward needs, number of attendees, questions raised and satisfaction with the information presented.

## 2.2 ALIGNMENT OF THE ANNUAL BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN

| CAPITAL PROJECTS                         |   |  |               |                   |
|--|---|--|---------------|-------------------|
| Description                              | IDP Priority                                      | MTAS   | Budget 14/15  | Source of Funding |
| UPGRADE OF SPORTS STADIUM - TWEELING     | Community services and local economic development | Access to sports facilities                        | 780,554.54    | MIG               |
| UPGRADE OF SPORTS GROUND - CORNELIA      | Community services and local economic development | Access to sports facilities                        | 464,953.92    | MIG               |
| WASTE WATER TREATMENT PLANT - VILLIERS   | Planning and Infrastructure                       | Access to sanitation                               | 10,349,656.82 | MIG               |
| EPWP PROJECTS                            | Community services and local economic development |  | 1,000,000.00  | EPWP              |
| PROJECT MANAGEMENT UNIT (PMU)            | Planning and Infrastructure                       |  | 1,070,550.00  | MIG               |
| ROADS & STORMWATER DRAINAGE NAMAHADE     | Planning and Infrastructure                       | Access to municipal roads with stormwater channels | 5,519,044.50  | MIG               |
| WATER RET. & ERF INSTALLATION: FRANKFORT | Planning and Infrastructure                       | Access to water                                    | 160,000.00    | MIG               |
| UPGRADING OF KHATHOLOHA SPORTS GROUND    | Community services and local economic development | Access to sports facilities                        | 1,966,141.56  | MIG               |
| CONSTRUCTION OF A 6.5 ML WATER RESERVOIR | Planning and Infrastructure                       | Access to water                                    | 1,089,648.68  | MIG               |
| NAMAHADE EXT.                            | Planning and Infrastructure                       | Access to electricity                              | 3,000,000.00  | INEP              |
| LANDFILL SITE MANAGEMENT                 | Community services and local economic development | Access to waste removal                            | 6,000,000.00  | EPIP              |
| TOTAL CAPITAL EXPENDITURE                |   |  | 31,400,550.02 |                   |

## **2.3 OVERVIEW OF BUDGET-RELATED POLICIES**

The following policies have been developed and reviewed:

- Asset Management Policy – In the review stage
- Banking and Investment Policy – In the review stage
- Supply Chain Management Policy – In the review stage
- Credit Control and Debt Management Policy – In the review stage
- Virement Policy – In the review stage

## 2.4 OVERVIEW OF BUDGET ASSUMPTIONS

### Key Parameteres

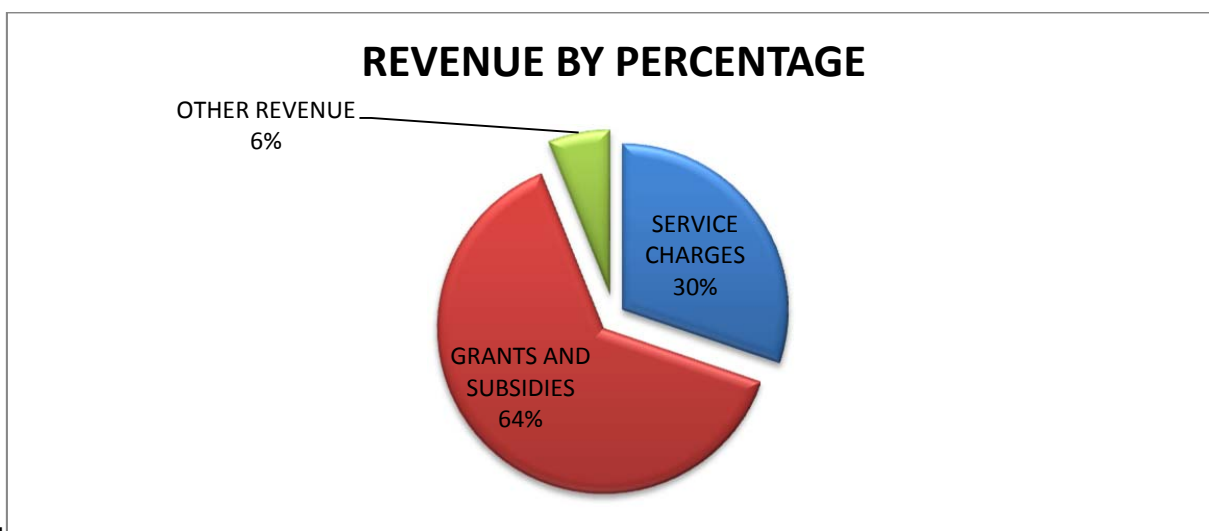
The following provisional growth rates and parameters were used as directives in  
Compilation of the 2012/13 and the two outer years

| EXPENDITURE            | PARAMETERS |  |         |  |  |         |
|------------------------|------------|--|---------|--|--|---------|
|                        | 2014/15    |  | 2015/16 |  |  | 2016/17 |
| SALARIES & WAGES BASIC | -7%        |  | -6%     |  |  | -6%     |
| SECTION 57 SALARIES    | -2%        |  | -6%     |  |  | -6%     |
| COUNCILLOR ALLOWANCES  | -10%       |  | -6%     |  |  | -6%     |
| INDIGENT SUBSIDIES     | 0%         |  | -6%     |  |  | -6%     |
| GENERAL EXPENSES       | -23%       |  | -5%     |  |  | -6%     |

| REVENUE        | Adjustment<br>Budget | PARAMETERS |         |
|----------------|----------------------|------------|---------|
|                |                      | 2014/15    | 2016/17 |
| PROPERTY RATES | 32,863,223.00        | -51%       | 6%      |
| REFUSE REMOVAL | 10,693,883.00        | 48%        | 6%      |
| SALE OF WATER  | 13,854,540.00        | 16%        | 6%      |
| SEWERAGE       | 6,938,206.00         | 92%        | 6%      |

## 2.5 OVERVIEW OF BUDGET FUNDING

As can be seen in the diagram below, a significant portion of our budget funding is derived from grants and subsidies which make up 64% of the overall budget, this equals R 131 130 000.00. From the provision of services, the municipality expects to collect a total of R 62 285 540.15 and 6% will be generated from other revenue raising services or activities.



| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    |                   | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand  | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Revenue By Source   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Property rates  | 2   | 2,999           | 19,167          | 16,322          | 17,438               | 32,863          | 32,863             | –                 | 16,040  | 17,003                 | 18,023                 |
| Property rates - penalties & collection charges               |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Service charges - electricity revenue                         | 2   | 29,765          | 25,045          | –               | –                    | –               | –                  | –                 | –   | –                      | –                      |
| Service charges - water revenue                               | 2   | 13,644          | 17,514          | 14,825          | 13,855               | 13,855          | 13,855             | –                 | 16,032  | 16,994                 | 18,013                 |
| Service charges - sanitation revenue                          | 2   | 9,129           | 12,535          | 14,328          | 6,938                | 6,938           | 6,938              | –                 | 13,328  | 14,128                 | 14,975                 |
| Service charges - refuse revenue                              | 2   | 8,711           | 11,465          | 12,923          | 10,694               | 10,694          | 10,694             | –                 | 15,868  | 16,820                 | 17,829                 |
| Service charges - other                                       |     | (18,097)        | 857             | 1,147           | 458                  | 458             | 458                |                   | 1,018   | 1,079                  | 1,144                  |
| Rental of facilities and equipment                            |     | 478             | 181             | 151             | 259                  | 259             | 259                |                   | 274   | 291                    | 308                    |
| Interest earned - external investments                        |     | 29              | 245             | 160             | 90                   | 90              | 90                 |                   | 546   | 579                    | 613                    |
| Interest earned - outstanding debtors                         |     | 7,418           | 8,922           | 7,355           | 2,690                | 2,690           | 2,690              |                   | 2,851   | 3,022                  | 3,204                  |
| Dividends received  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Fines   |     | 358             | 218             | 134             | 3,000                | 3,000           | 3,000              |                   | 3,180   | 3,371                  | 3,573                  |
| Licences and permits  |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Agency services   |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Transfers recognised - operational                            |     | 63,272          | 71,806          | 80,799          | 78,084               | 78,084          | 78,084             |                   | 79,571  | 82,597                 | 80,671                 |
| Other revenue   | 2   | 2,895           | 3,541           | 6,868           | 20,825               | 5,400           | 5,400              | –                 | 5,704   | 6,047                  | 6,409                  |
| Gains on disposal of PPE                                      |     |                 |                 |                 |                      |                 |                    |                   |   |                        |                        |
| Total Revenue (excluding capital transfers and contributions) |     | 120,601         | 171,495         | 155,012         | 154,331              | 154,331         | 154,331            | –                 | 154,412   | 161,929                | 164,762                |

## 2.6 EXPENDITURE ON GRANTS

FS205 Mafube - Supporting Table SA19 Expenditure on transfers and grant programme

| Description  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>EXPENDITURE:</b>  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Operating expenditure of Transfers and Grants</b>       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:                                       |     | 63,516          | 69,530          | 80,248          | 78,084               | 83,084          | –                  | 80,412  | 81,438                 | 79,312                 |
| Local Government Equitable Share                           |     | 61,766          | 67,056          | 75,102          | 75,544               | 75,544          |                    | 76,678  | 78,521                 | 76,194                 |
| Finance Management   |     | 1,000           | 1,450           | 1,939           | 1,650                | 1,650           |                    | 1,800   | 1,950                  | 2,100                  |
| Municipal Systems Improvement                              |     | 750             | 790             | 1,285           | 890                  | 890             |                    | 934   | 967                    | 1,018                  |
| EPWP Incentive   |     |                 | –               | 1,797           |                      |                 |                    | 1,000   |                        |                        |
| Energy Efficiency and Demand Management                    |     |                 |                 |                 |                      | 5,000           |                    |   |                        |                        |
| Eskom  |     |                 |                 |                 |                      |                 |                    | 159   | 1,159                  | 1,359                  |
| <b>Total operating expenditure of Transfers and Grants</b> |     | <b>63,516</b>   | <b>72,729</b>   | <b>82,596</b>   | <b>78,084</b>        | <b>83,084</b>   | <b>–</b>           | <b>80,571</b>                                       | <b>82,597</b>          | <b>80,671</b>          |
| <b>Capital expenditure of Transfers and Grants</b>         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| National Government:                                       |     | 20,166          | 26,097          | 28,841          | 25,533               | 25,533          | –                  | 50,559  | 63,985                 | 86,849                 |
| Municipal Infrastructure Grant (MIG)                       |     | 14,404          | 25,422          | 25,841          | 24,533               | 24,533          |                    | 21,400  | 21,985                 | 26,849                 |
| Regional Bulk Infrastructure                               |     |                 |                 |                 |                      |                 |                    | 20,159  | 27,000                 | 40,000                 |
| Environmental Affairs                                      |     |                 | 675             | 3,000           | 1,000                | 1,000           |                    | 6,000   | –                      | –                      |
| Department of Minerals and Engery                          |     | 5,761           |                 |                 |                      |                 |                    | 3,000   | 15,000                 | 20,000                 |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>           |     | <b>83,682</b>   | <b>113,165</b>  | <b>127,581</b>  | <b>103,617</b>       | <b>108,617</b>  | <b>–</b>           | <b>131,130</b>                                      | <b>146,582</b>         | <b>167,520</b>         |

## 2.7 COUNCILLOR AND EMPLOYEE BENEFITS

FS205 Mafube - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration          | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand   |     | A               | B               | C               | D                    | E               | F                  | G   | H                      | I                      |
| <b>Councillors (Political Office Bearers plus Other)</b> | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     | 4,366           | 5,428           | 5,421           | 2,640                | 2,640           | 2,640              | 3,006   | 3,187                  | 3,378                  |
| Pension and UIF Contributions                            |     |                 |                 |                 | 442                  | 442             | 442                | 381   | 404                    | 429                    |
| Medical Aid Contributions                                |     |                 |                 |                 | 19                   | 19              | 19                 | 61  | 64                     | 68                     |
| Motor Vehicle Allowance                                  |     |                 |                 |                 | 1,141                | 1,141           | 1,141              | 1,143   | 1,211                  | 1,284                  |
| Cellphone Allowance                                      |     |                 |                 |                 | 244                  | 244             | 244                | 213   | 226                    | 240                    |
| Housing Allowances                                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other benefits and allowances                            |     |                 |                 |                 |                      |                 |                    | 122   | 129                    | 137                    |
| <b>Sub Total - Councillors</b>                           |     | 4,366           | 5,428           | 5,421           | 4,487                | 4,487           | 4,487              | 4,926   | 5,222                  | 5,535                  |
| <b>% increase</b>  | 4   |                 | 24.3%           | (0.1%)          | (17.2%)              | -               | -                  | 9.8%  | 6.0%                   | 6.0%                   |
| <b>Senior Managers of the Municipality</b>               | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     |                 | 2,147           | 3,033           | 3,680                | 3,680           | 3,680              | 3,461   | 3,689                  | 3,889                  |
| Pension and UIF Contributions                            |     |                 | 338             | 348             | 285                  | 285             | 285                | 639   | 677                    | 718                    |
| Medical Aid Contributions                                |     |                 |                 |                 | 124                  | 124             | 124                | 60  | 63                     | 67                     |
| Overtime   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Performance Bonus  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   |                 | 595             | 756             | 734                  | 734             | 734                | 763   | 809                    | 857                    |
| Cellphone Allowance                                      | 3   |                 |                 |                 |                      |                 |                    | 10  | 10                     | 11                     |
| Housing Allowances                                       | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other benefits and allowances                            | 3   |                 | 879             | 566             | 302                  | 302             | 302                | 288   | 306                    | 324                    |
| Payments in lieu of leave                                |     |                 |                 | 322             |                      |                 |                    |   |                        |                        |
| Long service awards                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | -               | 3,958           | 5,024           | 5,126                | 5,126           | 5,126              | 5,221   | 5,534                  | 5,866                  |
| <b>% increase</b>  | 4   |                 | -               | 26.9%           | 2.0%                 | -               | -                  | 1.9%  | 6.0%                   | 6.0%                   |
| <b>Other Municipal Staff</b>                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Basic Salaries and Wages                                 |     |                 | 31,648          | 56,025          | 37,088               | 45,934          | 45,934             | 44,802  | 47,490                 | 50,340                 |
| Pension and UIF Contributions                            |     |                 | 5,302           |                 | 7,080                | 7,080           | 7,080              | 8,322   | 8,821                  | 9,350                  |
| Medical Aid Contributions                                |     |                 | 2,048           |                 | 2,478                | 2,478           | 2,478              | 3,837   | 4,068                  | 4,312                  |
| Overtime   |     |                 | 1,531           |                 | 647                  | 647             | 647                | 1,908   | 2,023                  | 2,144                  |
| Performance Bonus  |     |                 |                 |                 | 2,770                | 3,189           | 3,189              |   |                        |                        |
| Motor Vehicle Allowance                                  | 3   |                 | 3,034           |                 | 3,006                | 3,006           | 3,006              | 3,192   | 3,384                  | 3,587                  |
| Cellphone Allowance                                      | 3   |                 | 5               |                 | 249                  | 249             | 249                | 72  | 77                     | 81                     |
| Housing Allowances                                       | 3   |                 |                 |                 |                      |                 |                    | 33  | 35                     | 37                     |
| Other benefits and allowances                            | 3   |                 | 7,343           |                 | 1,226                | 1,226           | 1,226              | 5,431   | 5,757                  | 6,103                  |
| Payments in lieu of leave                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Long service awards                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Post-retirement benefit obligations                      | 6   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Sub Total - Other Municipal Staff</b>                 |     | -               | 50,913          | 56,025          | 54,544               | 63,809          | 63,809             | 67,599  | 71,655                 | 75,954                 |
| <b>% increase</b>  | 4   |                 | -               | 10.0%           | (2.6%)               | 17.0%           | -                  | 5.9%  | 6.0%                   | 6.0%                   |
| <b>Total Parent Municipality</b>                         |     | 4,366           | 60,299          | 66,470          | 64,157               | 73,421          | 73,421             | 77,746  | 82,410                 | 87,355                 |







## 2.8 MONTHLY REVENUE AND EXPENDITURE TARGETS AND CASH FLOW

FS205 Mafube - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description                                     |  | Ref | Budget Year 2014/15 |                |                |                |                |                |                |                |                |                |                |                | Medium Term Revenue and Expenditure Framework |                        |                        |               |
|---|--|-----|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---|------------------------|------------------------|---------------|
| R thousand                                      |  |     | July                | August         | Sept.          | October        | November       | December       | January        | February       | March          | April          | May            | June           | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |               |
| <b>Revenue by Vote</b>                          |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 1 - EXCO                                   |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 2 - OFFICE OF THE MAYOR                    |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 3 - OFFICE OF THE SPEAKER                  |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 4 - OFFICE OF THE MUNICIPAL MANAGER        |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 5 - COMMUNITY SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 6 - CORPORATE SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 7 - TOWN PLANNING AND ECONOMIC DEVELOPMENT |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 8 - FINANCIAL SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 9 - PLANNING AND INFRASTRUCTURE SERV       |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 10 - SERVICE DELIVERY AND PUBLIC SAFETY    |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 11 - [NAME OF VOTE 11]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 12 - [NAME OF VOTE 12]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 13 - [NAME OF VOTE 13]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 14 - [NAME OF VOTE 14]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 15 - [NAME OF VOTE 15]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| <b>Total Revenue by Vote</b>                    |  |     | <b>49,735</b>       | <b>10,686</b>  | <b>10,335</b>  | <b>9,752</b>   | <b>41,220</b>  | <b>10,008</b>  | <b>10,670</b>  | <b>10,141</b>  | <b>32,338</b>  | <b>10,095</b>  | <b>11,228</b>  | <b>(236)</b>   | <b>205,971</b>                                | <b>225,914</b>         | <b>251,612</b>         |               |
| <b>Expenditure by Vote to be appropriated</b>   |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 1 - EXCO                                   |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 2 - OFFICE OF THE MAYOR                    |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 3 - OFFICE OF THE SPEAKER                  |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 4 - OFFICE OF THE MUNICIPAL MANAGER        |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 5 - COMMUNITY SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 6 - CORPORATE SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 7 - TOWN PLANNING AND ECONOMIC DEVELOPMENT |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 8 - FINANCIAL SERVICES                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 9 - PLANNING AND INFRASTRUCTURE SERV       |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 10 - SERVICE DELIVERY AND PUBLIC SAFETY    |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 11 - [NAME OF VOTE 11]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 12 - [NAME OF VOTE 12]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 13 - [NAME OF VOTE 13]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 14 - [NAME OF VOTE 14]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| Vote 15 - [NAME OF VOTE 15]                     |  |     |                     |                |                |                |                |                |                |                |                |                |                |                |   |                        |                        |               |
| <b>Total Expenditure by Vote</b>                |  |     | <b>37,661</b>       | <b>15,485</b>  | <b>14,465</b>  | <b>14,604</b>  | <b>33,822</b>  | <b>13,173</b>  | <b>11,450</b>  | <b>11,672</b>  | <b>34,626</b>  | <b>11,633</b>  | <b>11,553</b>  | <b>(4,395)</b> | <b>205,748</b>                                | <b>221,689</b>         | <b>232,898</b>         |               |
| <b>Surplus/(Deficit) before assoc.</b>          |  |     | <b>12,074</b>       | <b>(4,799)</b> | <b>(4,131)</b> | <b>(4,852)</b> | <b>7,398</b>   | <b>(3,165)</b> | <b>(781)</b>   | <b>(1,531)</b> | <b>(2,287)</b> | <b>(1,538)</b> | <b>(325)</b>   | <b>4,160</b>   | <b>223</b>                                    | <b>4,225</b>           | <b>18,714</b>          |               |
| Taxation  |  |     |                     |                |                |                |                |                |                |                |                |                |                | -              | -   | -                      | -                      |               |
| Attributable to minorities                      |  |     |                     |                |                |                |                |                |                |                |                |                |                | -              | -   | -                      | -                      |               |
| Share of surplus/ (deficit) of associate        |  |     |                     |                |                |                |                |                |                |                |                |                |                | -              | -   | -                      | -                      |               |
| <b>Surplus/(Deficit)</b>                        |  |     | <b>1</b>            | <b>12,074</b>  | <b>(4,799)</b> | <b>(4,131)</b> | <b>(4,852)</b> | <b>7,398</b>   | <b>(3,165)</b> | <b>(781)</b>   | <b>(1,531)</b> | <b>(2,287)</b> | <b>(1,538)</b> | <b>(325)</b>   | <b>4,160</b>                                  | <b>223</b>             | <b>4,225</b>           | <b>18,714</b> |

FS205 Mafube - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Budget Year 2014/15   |     |        |         |        |         |          |          |         |          |        |        |        |          | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|-----|--------|---------|--------|---------|----------|----------|---------|----------|--------|--------|--------|----------|---|------------------------|------------------------|
| Description   | Ref | July   | August  | Sept.  | October | November | December | January | February | March  | April  | May    | June     | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  |     |        |         |        |         |          |          |         |          |        |        |        |          |   |                        |                        |
| Revenue By Source   |     |        |         |        |         |          |          |         |          |        |        |        |          |   |                        |                        |
| Property rates  |     | 1,080  | 1,265   | 1,080  | 1,265   | 1,080    | 1,265    | 1,880   | 1,265    | 1,880  | 1,265  | 1,080  | 1,636    | 16,040  | 17,003                 | 18,023                 |
| Property rates - penalties & collection charges               |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Service charges - electricity revenue                         |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Service charges - water revenue                               |     | 1,476  | 1,979   | 1,049  | 1,454   | 989      | 1,224    | 1,224   | 1,224    | 787    | 1,454  | 1,546  | 1,627    | 16,032  | 16,994                 | 18,013                 |
| Service charges - sanitation revenue                          |     | 1,012  | 981     | 979    | 898     | 990      | 998      | 1,456   | 1,032    | 981    | 1,320  | 1,029  | 1,652    | 13,328  | 14,128                 | 14,975                 |
| Service charges - refuse revenue                              |     | 1,090  | 1,097   | 1,039  | 1,234   | 1,077    | 1,765    | 999     | 1,097    | 1,001  | 1,543  | 1,435  | 2,490    | 15,868  | 16,820                 | 17,829                 |
| Service charges - other                                       |     | 40     | 45      | 140    | 126     | 58       | 85       | 85      | 85       | 46     | 85     | 85     | 139      | 1,018   | 1,079                  | 1,144                  |
| Rental of facilities and equipment                            |     | -      | -       | 70     | 23      | 19       | 23       | 23      | 23       | 23     | 23     | 23     | 26       | 274   | 291                    | 308                    |
| Interest earned - external investments                        |     | 45     | 45      | 45     | 45      | 45       | 45       | 45      | 45       | 45     | 45     | 45     | 45       | 546   | 579                    | 613                    |
| Interest earned - outstanding debtors                         |     | 100    | 205     | 454    | 454     | 134      | 238      | 238     | 238      | 110    | 238    | 238    | 207      | 2,851   | 3,022                  | 3,204                  |
| Dividends received  |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Fines   |     | 105    | 265     | 690    | 575     | 101      | 230      | 265     | 265      | 100    | 265    | 257    | 61       | 3,180   | 3,371                  | 3,573                  |
| Licences and permits  |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Agency services   |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Transfers recognised - operational                            |     | 31,686 | 934     |        |         | 24,527   |          |         |          | 22,265 |        |        | 159      | 79,571  | 82,597                 | 80,671                 |
| Other revenue   |     |        | 3,871   | 4,788  | 3,679   |          | 4,135    | 4,455   | 4,868    |        | 4,857  | 5,435  | (30,383) | 5,704   | 6,047                  | 6,409                  |
| Gains on disposal of PPE                                      |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Total Revenue (excluding capital transfers and contributions) |     | 36,635 | 10,686  | 10,335 | 9,752   | 29,020   | 10,008   | 10,670  | 10,141   | 27,238 | 11,095 | 11,174 | (22,342) | 154,412                                       | 161,929                | 164,762                |
| Expenditure By Type   |     |        |         |        |         |          |          |         |          |        |        |        |          |   |                        |                        |
| Employee related costs  |     | 6,068  | 6,068   | 6,068  | 6,068   | 6,068    | 6,068    | 6,068   | 6,068    | 6,068  | 6,068  | 6,068  | 6,068    | 72,820  | 77,189                 | 81,820                 |
| Remuneration of councillors                                   |     | 411    | 411     | 411    | 411     | 411      | 411      | 411     | 411      | 411    | 411    | 411    | 411      | 4,926   | 5,222                  | 5,535                  |
| Debt impairment   |     | 23     | 21      | 18     | 19      | 21       | 17       | 16      | 21       | 21     | 21     | 21     | 3,086    | 3,308   | 3,506                  | 3,716                  |
| Depreciation & asset impairment                               |     | 1,500  |         |        |         | 2,500    |          |         |          | 1,943  |        |        | (4,742)  | 1,201   | 1,273                  | 1,350                  |
| Finance charges   |     |        |         |        |         |          |          |         |          |        |        |        | 255      | 255   | 270                    | 286                    |
| Bulk purchases  |     | 4,000  | 300     | 300    | 300     | 3,043    | 300      | 300     | 300      | 3,000  | 300    | 300    | 0        | 12,443  | 13,190                 | 13,981                 |
| Other materials   |     | 198    | 201     | 201    | 207     | 298      | 205      | 255     | 298      | 587    | 298    | 298    | (3,047)  | -   | -                      | -                      |
| Contracted services   |     |        |         |        |         |          |          |         |          |        |        |        | 2,717    | 2,717   | 2,880                  | 3,077                  |
| Transfers and grants  |     | 583    | 583     | 583    | 583     | 583      | 583      | 583     | 583      | 583    | 583    | 583    | 8,583    | 15,000  | 15,900                 | 16,854                 |
| Other expenditure   |     | 15,500 | 4,500   | 3,588  | 3,698   | 8,979    | 3,544    | 3,546   | 3,425    | 14,757 | 3,657  | 3,546  | (18,678) | 50,062  | 52,697                 | 55,834                 |
| Loss on disposal of PPE                                       |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Total Expenditure   |     | 28,283 | 12,085  | 11,170 | 11,286  | 21,903   | 11,129   | 11,180  | 11,107   | 27,370 | 11,339 | 11,228 | (5,348)  | 162,731                                       | 172,126                | 182,454                |
| Surplus/(Deficit)   |     |        |         |        |         |          |          |         |          |        |        |        |          |   |                        |                        |
| Transfers recognised - capital                                |     | 13,100 |         | 1,000  |         | 12,200   |          |         |          | 5,100  |        |        | 20,159   | 51,559  | 63,985                 | 86,849                 |
| Contributions recognised - capital                            |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Contributed assets  |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Surplus/(Deficit) after capital transfers & contributions     |     | 21,452 | (1,398) | 165    | (1,534) | 19,317   | (1,122)  | (510)   | (966)    | 4,969  | (244)  | (53)   | 3,166    | 43,240  | 53,787                 | 69,157                 |
| Taxation  |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Attributable to minorities                                    |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Share of surplus/ (deficit) of associate                      |     |        |         |        |         |          |          |         |          |        |        |        | -        | -   | -                      | -                      |
| Surplus/(Deficit)   | 1   | 21,452 | (1,398) | 165    | (1,534) | 19,317   | (1,122)  | (510)   | (966)    | 4,969  | (244)  | (53)   | 3,166    | 43,240  | 53,787                 | 69,157                 |

FS205 Mafube - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

| Description                                | Ref      | Budget Year 2014/15 |                |                |                |               |                |               |                |                |               |               |                | Medium Term Revenue and Expenditure Framework |                        |                        |
|--|----------|---------------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|----------------|---|------------------------|------------------------|
|  |          | July                | August         | Sept.          | October        | November      | December       | January       | February       | March          | April         | May           | June           | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                          |          |                     |                |                |                |               |                |               |                |                |               |               |                |   |                        |                        |
| <b>Revenue - Standard</b>                  |          |                     |                |                |                |               |                |               |                |                |               |               |                |   |                        |                        |
| <i>Governance and administration</i>       |          | 33,057              | 6,630          | 7,267          | 6,166          | 25,965        | 6,021          | 6,990         | 6,788          | 25,170         | 6,778         | 7,163         | (8,810)        | 129,185                                       | 139,829                | 152,586                |
| Executive and council                      |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Budget and treasury office                 |          | 33,057              | 6,630          | 7,267          | 6,166          | 25,965        | 6,021          | 6,990         | 6,788          | 25,170         | 6,778         | 7,163         | (8,810)        | 129,185                                       | 139,829                | 152,586                |
| Corporate services                         |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| <i>Community and public safety</i>         |          | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -              | -   | -                      | -                      |
| Community and social services              |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Sport and recreation                       |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Public safety                              |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Housing                                    |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Health                                     |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| <i>Economic and environmental services</i> |          | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | 6,000          | 6,000   | -                      | -                      |
| Planning and development                   |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Road transport                             |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Environmental protection                   |          |                     |                |                |                |               |                |               |                |                |               |               | 6,000          | 6,000   | -                      | -                      |
| <i>Trading services</i>                    |          | 6,737               | 4,056          | 3,068          | 3,586          | 3,055         | 3,987          | 3,679         | 3,353          | 2,769          | 4,318         | 4,011         | 5,768          | 48,386  | 64,100                 | 72,176                 |
| Electricity                                |          | 3,159               |                |                |                |               |                |               |                |                |               |               |                | -   | 3,159                  | 21,359                 |
| Water                                      |          | 1,476               | 1,979          | 1,049          | 1,454          | 989           | 1,224          | 1,224         | 1,224          | 787            | 1,454         | 1,546         | 1,627          | 16,031  | 16,993                 | 18,013                 |
| Waste water management                     |          | 1,012               | 981            | 979            | 898            | 990           | 998            | 1,456         | 1,032          | 981            | 1,320         | 1,029         | 1,652          | 13,328  | 14,128                 | 14,975                 |
| Waste management                           |          | 1,090               | 1,097          | 1,039          | 1,234          | 1,077         | 1,765          | 999           | 1,097          | 1,001          | 1,543         | 1,435         | 2,490          | 15,868  | 16,820                 | 17,829                 |
| Other                                      |          | 9,941               |                | 1,000          |                | 12,200        |                |               | 4,400          |                |               |               | (5,141)        | 22,400  | 21,985                 | 26,849                 |
| <b>Total Revenue - Standard</b>            |          | <b>49,735</b>       | <b>10,686</b>  | <b>11,335</b>  | <b>9,752</b>   | <b>41,220</b> | <b>10,008</b>  | <b>10,670</b> | <b>10,141</b>  | <b>32,338</b>  | <b>11,095</b> | <b>11,174</b> | <b>(2,183)</b> | <b>205,971</b>                                | <b>225,914</b>         | <b>251,611</b>         |
| <b>Expenditure - Standard</b>              |          |                     |                |                |                |               |                |               |                |                |               |               |                |   |                        |                        |
| <i>Governance and administration</i>       |          | 4,237               | 8,508          | 7,309          | 7,754          | 7,149         | 6,967          | 5,554         | 4,642          | 9,615          | 5,542         | 5,259         | 4,306          | 76,840  | 77,343                 | 81,873                 |
| Executive and council                      |          | 3,143               | 2,108          | 2,002          | 2,014          | 3,155         | 2,060          | 2,243         | 2,344          | 2,912          | 2,657         | 2,323         | (1,216)        | 25,744  | 26,361                 | 27,832                 |
| Budget and treasury office                 |          |                     | 5,306          | 4,213          | 4,645          | 2,899         | 3,813          | 2,217         | 1,330          | 5,609          | 1,791         | 1,842         | (141)          | 33,524  | 35,535                 | 37,667                 |
| Corporate services                         |          | 1,094               | 1,094          | 1,094          | 1,094          | 1,094         | 1,094          | 1,094         | 969            | 1,094          | 1,094         | 1,094         | 5,663          | 17,572  | 15,447                 | 16,374                 |
| <i>Community and public safety</i>         |          | 6,745               | 6,745          | 6,456          | 6,034          | 6,564         | 6,024          | 5,405         | 6,492          | 6,586          | 6,000         | 5,744         | 2,140          | 70,936  | 71,103                 | 63,995                 |
| Community and social services              |          | 1,724               | 1,724          | 1,436          | 1,724          | 1,543         | 1,724          | 1,365         | 1,724          | 1,565          | 1,724         | 1,724         | 2,688          | 20,664  | 19,426                 | 22,547                 |
| Sport and recreation                       |          |                     |                |                | 300            |               |                |               |                |                | 400           |               | (400)          | 300   | 318                    | 337                    |
| Public safety                              |          | 5,021               | 5,021          | 5,021          | 4,010          | 5,021         | 4,300          | 4,039         | 4,769          | 5,021          | 3,877         | 4,020         | (148)          | 49,971  | 51,359                 | 41,111                 |
| Housing                                    |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Health                                     |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| <i>Economic and environmental services</i> |          | 5,000               | -              | -              | -              | 6,848         | -              | -             | -              | 1,499          | -             | -             | 1,779          | 15,126  | 16,339                 | 22,956                 |
| Planning and development                   |          | 3,000               |                |                |                | 4,848         |                |               |                |                |               |               | (2,675)        | 5,173   | 5,120                  | 5,427                  |
| Road transport                             |          | 2,000               |                |                |                | 2,000         |                |               |                | 1,499          |               |               | 4,454          | 9,953   | 11,219                 | 17,529                 |
| Environmental protection                   |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| <i>Trading services</i>                    |          | 21,606              | 147            | 603            | 710            | 13,133        | 118            | 438           | 398            | 16,798         | 37            | 486           | (12,697)       | 41,776  | 55,804                 | 62,934                 |
| Electricity                                |          | 3,003               |                |                |                | 10,000        |                |               |                |                |               |               | 1,818          | 14,821  | 27,212                 | 32,945                 |
| Water                                      |          | 18,603              | 147            | 603            | 710            | 3,133         | 118            | 438           | 398            | 16,798         | 37            | 486           | (14,515)       | 26,955  | 28,592                 | 29,989                 |
| Waste water management                     |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Waste management                           |          |                     |                |                |                |               |                |               |                |                |               |               |                | -   | -                      | -                      |
| Other                                      |          | 73                  | 86             | 96             | 107            | 128           | 64             | 54            | 139            | 128            | 54            | 64            | 77             | 1,070   | 1,099                  | 1,140                  |
| <b>Total Expenditure - Standard</b>        |          | <b>37,661</b>       | <b>15,485</b>  | <b>14,465</b>  | <b>14,604</b>  | <b>33,822</b> | <b>13,173</b>  | <b>11,450</b> | <b>11,672</b>  | <b>34,626</b>  | <b>11,633</b> | <b>11,553</b> | <b>(4,395)</b> | <b>205,748</b>                                | <b>221,609</b>         | <b>232,898</b>         |
| <b>Surplus/(Deficit) before assoc.</b>     |          | <b>12,074</b>       | <b>(4,799)</b> | <b>(3,131)</b> | <b>(4,852)</b> | <b>7,398</b>  | <b>(3,165)</b> | <b>(781)</b>  | <b>(1,531)</b> | <b>(2,287)</b> | <b>(538)</b>  | <b>(378)</b>  | <b>2,213</b>   | <b>223</b>                                    | <b>4,225</b>           | <b>18,713</b>          |
| Share of surplus/ (deficit) of associate   |          |                     |                |                |                |               |                |               |                |                |               |               | -              | -   | -                      | -                      |
| <b>Surplus/(Deficit)</b>                   | <b>1</b> | <b>12,074</b>       | <b>(4,799)</b> | <b>(3,131)</b> | <b>(4,852)</b> | <b>7,398</b>  | <b>(3,165)</b> | <b>(781)</b>  | <b>(1,531)</b> | <b>(2,287)</b> | <b>(538)</b>  | <b>(378)</b>  | <b>2,213</b>   | <b>223</b>                                    | <b>4,225</b>           | <b>18,713</b>          |



FS205 Mafube - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description                                     |  | Ref | Budget Year 2014/15 |        |       |         |        |       |         |      |       |       |     |      | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|--|-----|---------------------|--------|-------|---------|--------|-------|---------|------|-------|-------|-----|------|---|------------------------|------------------------|
| R thousand                                      |  |     | July                | August | Sept. | October | Nov.   | Dec.  | January | Feb. | March | April | May | June | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Single-year expenditure to be appropriated      |  |     |                     |        |       |         |        |       |         |      |       |       |     |      |   |                        |                        |
| Vote 1 - EXCO                                   |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 2 - OFFICE OF THE MAYOR                    |  |     | 131                 | 80     | 96    | 80      | 96     | 69    | 80      | 69   | 96    | 103   | 96  | 106  | 1,100   | 1,166                  | 1,125                  |
| Vote 3 - OFFICE OF THE SPEAKER                  |  |     | 500                 |        |       |         | 175    |       |         |      |       |       |     | -    | 675   | -                      | -                      |
| Vote 4 - OFFICE OF THE MUNICIPAL MANAGER        |  |     | 200                 |        |       |         | 280    |       |         |      |       |       |     | -    | 480   | 297                    | 315                    |
| Vote 5 - COMMUNITY SERVICES                     |  |     | 3,000               |        |       |         | 3,245  |       |         |      | 3,000 |       |     | 421  | 9,666   | 7,816                  | 10,265                 |
| Vote 6 - CORPORATE SERVICES                     |  |     | 1,500               |        |       |         | 1,500  |       |         |      | 1,025 |       |     | -    | 4,025   | 1,087                  | 1,152                  |
| Vote 7 - TOWN PLANNING AND ECONOMIC DEVELOPMENT |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 8 - FINANCIAL SERVICES                     |  |     | 100                 |        |       |         |        |       |         |      | 77    |       |     | 0    | 177   | 188                    | 199                    |
| Vote 9 - PLANNING AND INFRASTRUCTURE SERV       |  |     | 1,703               | 1,134  | 1,090 | 1,100   | 2,677  | 671   | 54      | 139  | 1,328 | 54    | 64  | 180  | 10,194  | 22,918                 | 33,662                 |
| Vote 10 - SERVICE DELIVERY AND PUBLIC SAFETY    |  |     | 2,245               | 2,186  | 2,110 | 2,138   | 3,946  | 1,303 | 137     | 357  | 1,730 | 137   | 165 | 246  | 16,700  | 16,091                 | 3,727                  |
| Vote 11 - [NAME OF VOTE 11]                     |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 12 - [NAME OF VOTE 12]                     |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                     |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                     |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                     |  |     |                     |        |       |         |        |       |         |      |       |       |     | -    | -   | -                      | -                      |
| Capital single-year expenditure sub-total       |  | 2   | 9,378               | 3,400  | 3,296 | 3,318   | 11,919 | 2,043 | 271     | 565  | 7,256 | 294   | 325 | 953  | 43,017  | 49,562                 | 50,444                 |
| Total Capital Expenditure                       |  | 2   | 9,378               | 3,400  | 3,296 | 3,318   | 11,919 | 2,043 | 271     | 565  | 7,256 | 294   | 325 | 953  | 43,017  | 49,562                 | 50,444                 |

FS205 Mafube - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

| 2009/10 Medium Term Revenue and Expenditure Framework - Supporting Table 0120 Budgeted monthly capital expenditure (standard classification) |  |     |                     |        |       |         |       |        |         |       |       |       |       |        |   |                        |                        |        |
|--|--|-----|---------------------|--------|-------|---------|-------|--------|---------|-------|-------|-------|-------|--------|---|------------------------|------------------------|--------|
| Description  |  | Ref | Budget Year 2014/15 |        |       |         |       |        |         |       |       |       |       |        | Medium Term Revenue and Expenditure Framework |                        |                        |        |
| R thousand   |  |     | July                | August | Sept. | October | Nov.  | Dec.   | January | Feb.  | March | April | May   | June   | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |        |
| <b>Capital Expenditure - Standard</b>  |  |     |                     |        |       |         |       |        |         |       |       |       |       |        |   |                        |                        |        |
| <i>Governance and administration</i>   |  |     | 2,431               | 80     | 96    | 80      | 2,051 | 69     | 80      | 69    | 1,198 | 103   | 96    | 106    | 6,457   | 2,737                  | 2,790                  |        |
| Executive and council  |  |     | 831                 | 80     | 96    | 80      | 551   | 69     | 80      | 69    | 96    | 103   | 96    | 106    | 2,255   | 1,463                  | 1,439                  |        |
| Budget and treasury office   |  |     | 100                 |        |       |         |       |        |         |       | 77    |       |       | 0      | 177   | 188                    | 199                    |        |
| Corporate services   |  |     | 1,500               |        |       |         | 1,500 |        |         |       | 1,025 |       |       | -      | 4,025   | 1,087                  | 1,152                  |        |
| <i>Community and public safety</i>   |  |     | 3,275               | 220    | 247   | 275     | 413   | 165    | 137     | 357   | 2,780 | 137   | 165   | 756    | 8,927   | 8,158                  | 8,560                  |        |
| Community and social services  |  |     | 3,000               |        |       |         | 33    |        |         |       | 1,667 |       |       | -      | 4,700   | 4,420                  | 4,674                  |        |
| Sport and recreation   |  |     | 192                 | 220    | 247   | 275     | 330   | 165    | 137     | 357   | 330   | 137   | 165   | 657    | 3,212   | 3,298                  | 3,420                  |        |
| Public safety  |  |     | 83                  |        |       |         | 50    |        |         |       | 783   |       |       | 99     | 1,015   | 440                    | 466                    |        |
| Housing  |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| Health   |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| <i>Economic and environmental services</i>   |  |     | 848                 | 1,049  | 993   | 993     | 1,049 | 607    | -       | -     | 20    | -     | -     | (0)    | 5,559   | 6,519                  | 12,522                 |        |
| Planning and development   |  |     | 20                  |        |       |         |       |        |         |       | 20    |       |       | -      | 40  | -                      | -                      |        |
| Road transport   |  |     | 828                 | 1,049  | 993   | 993     | 1,049 | 607    |         |       |       |       |       | (0)    | 5,519   | 6,519                  | 12,522                 |        |
| Environmental protection   |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| <i>Trading services</i>  |  |     | 2,749               | 1,966  | 1,863 | 1,863   | 8,278 | 1,138  | -       | -     | 3,130 | -     | -     | 16     | 21,004  | 31,049                 | 25,431                 |        |
| Electricity  |  |     | 1,000               |        |       |         | 2,212 |        |         |       | 80    |       |       | 8      | 3,300   | 15,000                 | 20,000                 |        |
| Water  |  |     | 197                 |        |       |         | 1,100 |        |         |       | 50    |       |       | 8      | 1,355   | 9,869                  | 561                    |        |
| Waste water management   |  |     | 1,552               | 1,966  | 1,863 | 1,863   | 1,966 | 1,138  |         |       |       |       |       | (0)    | 10,350  | 1,500                  | -                      |        |
| Waste management   |  |     |                     |        |       |         | 3,000 |        |         |       | 3,000 |       |       | -      | 6,000   | 4,680                  | 4,870                  |        |
| <i>Other</i>   |  |     | 75                  | 86     | 96    | 107     | 128   | 64     | 54      | 139   | 128   | 54    | 64    | 75     | 1,070   | 1,099                  | 1,140                  |        |
| <b>Total Capital Expenditure - Standard</b>  |  |     | 2                   | 9,378  | 3,400 | 3,296   | 3,318 | 11,919 | 2,043   | 271   | 565   | 7,256 | 294   | 325    | 953   | 43,017                 | 49,562                 | 50,444 |
| <b>Funded by:</b>  |  |     |                     |        |       |         |       |        |         |       |       |       |       |        |   |                        |                        |        |
| National Government  |  |     |                     | 13,100 |       | 1,000   |       | 12,200 |         |       |       | 5,100 |       | 20,159 | 51,559  | 63,985                 | 86,849                 |        |
| Provincial Government  |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| District Municipality  |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| Other transfers and grants   |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| <b>Transfers recognised - capital</b>  |  |     |                     | 13,100 | -     | 1,000   | -     | 12,200 | -       | -     | -     | 5,100 | -     | 20,159 | 51,559  | 63,985                 | 86,849                 |        |
| <b>Public contributions &amp; donations</b>  |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| <b>Borrowing</b>   |  |     |                     |        |       |         |       |        |         |       |       |       |       | -      | -   | -                      | -                      |        |
| <b>Internally generated funds</b>  |  |     |                     | 2,879  | 23    | 2,309   | 9     | 2,496  | 23      | 1,014 | 43    | 1,376 | 1,014 | 433    | (0)   | 11,617                 | 12,577                 | 3,595  |
| <b>Total Capital Funding</b>   |  |     |                     | 15,979 | 23    | 3,309   | 9     | 14,696 | 23      | 1,014 | 43    | 6,476 | 1,014 | 433    | 20,159  | 63,176                 | 76,562                 | 90,444 |

**FS205 Mafube - Supporting Table SA30 Budgeted monthly cash flow**

| MONTHLY CASH FLOWS                                      | Budget Year 2014/15 |                |                |                |               |                |               |                |                |               |               |                 | Medium Term Revenue and Expenditure Framework |                        |                        |
|---|---------------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|-----------------|---|------------------------|------------------------|
|   | July                | August         | Sept.          | October        | November      | December       | January       | February       | March          | April         | May           | June            | Budget Year 2014/15                           | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| <b>R thousand</b>                                       |                     |                |                |                |               |                |               |                |                |               |               |                 |   |                        |                        |
| <b>Cash Receipts By Source</b>                          |                     |                |                |                |               |                |               |                |                |               |               |                 | 1   |                        |                        |
| Property rates  | 1,080               | 1,265          | 1,080          | 1,265          | 1,080         | 1,265          | 1,880         | 1,265          | 1,880          | 1,265         | 1,080         | 1,636           | 16,040  | 17,003                 | 18,023                 |
| Property rates - penalties & collection charges         | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Service charges - electricity revenue                   | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Service charges - water revenue                         | 1,476               | 1,979          | 1,049          | 1,454          | 989           | 1,224          | 1,224         | 1,224          | 787            | 1,454         | 1,546         | 1,627           | 16,032  | 16,994                 | 18,013                 |
| Service charges - sanitation revenue                    | 1,012               | 981            | 979            | 898            | 990           | 998            | 1,456         | 1,032          | 981            | 1,320         | 1,029         | 1,652           | 13,328  | 14,128                 | 14,975                 |
| Service charges - refuse revenue                        | 1,090               | 1,097          | 1,039          | 1,234          | 1,077         | 1,765          | 999           | 1,097          | 1,001          | 1,543         | 1,435         | 2,490           | 15,868  | 16,820                 | 17,829                 |
| Service charges - other                                 | 40                  | 45             | 140            | 126            | 58            | 85             | 85            | 85             | 46             | 85            | 85            | 139             | 1,018   | 1,079                  | 1,144                  |
| Rental of facilities and equipment                      | -                   | -              | 70             | 23             | 19            | 23             | 23            | 23             | 23             | 23            | 23            | 26              | 274   | 291                    | 308                    |
| Interest earned - external investments                  | 45                  | 45             | 45             | 45             | 45            | 45             | 45            | 45             | 45             | 45            | 45            | 45              | 546   | 579                    | 613                    |
| Interest earned - outstanding debtors                   | 100                 | 205            | 454            | 454            | 134           | 238            | 238           | 238            | 110            | 238           | 238           | 207             | 2,851   | 3,022                  | 3,204                  |
| Dividends received                                      | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Fines   | 105                 | 265            | 690            | 575            | 101           | 230            | 265           | 265            | 100            | 265           | 257           | 61              | 3,180   | 3,371                  | 3,573                  |
| Licences and permits                                    | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Agency services   | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Transfer receipts - operational                         | 31,686              | 934            | -              | -              | 24,527        | -              | -             | -              | 22,265         | -             | -             | 159             | 79,571  | 82,597                 | 80,671                 |
| Other revenue   | -                   | 3,871          | 4,788          | 3,679          | -             | 4,135          | 4,455         | 4,868          | -              | 4,857         | 5,435         | (30,383)        | 5,704   | 6,047                  | 6,409                  |
| <b>Cash Receipts by Source</b>                          | <b>36,635</b>       | <b>10,686</b>  | <b>10,335</b>  | <b>9,752</b>   | <b>29,020</b> | <b>10,008</b>  | <b>10,670</b> | <b>10,141</b>  | <b>27,238</b>  | <b>11,095</b> | <b>11,174</b> | <b>(22,342)</b> | <b>154,412</b>                                | <b>161,929</b>         | <b>164,762</b>         |
| <b>Other Cash Flows by Source</b>                       |                     |                |                |                |               |                |               |                |                |               |               |                 |   |                        |                        |
| Transfer receipts - capital                             | 13,100              | -              | 1,000          | -              | 12,200        | -              | -             | -              | 5,100          | -             | -             | 20,159          | 51,559  | 63,985                 | 86,849                 |
| Contributions recognised - capital & Contributed assets | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Proceeds on disposal of PPE                             | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Short term loans  | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Borrowing long term/refinancing                         | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Increase (decrease) in consumer deposits                | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Decrease (Increase) in non-current debtors              | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Decrease (increase) other non-current receivables       | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Decrease (increase) in non-current investments          | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| <b>Total Cash Receipts by Source</b>                    | <b>49,735</b>       | <b>10,686</b>  | <b>11,335</b>  | <b>9,752</b>   | <b>41,220</b> | <b>10,008</b>  | <b>10,670</b> | <b>10,141</b>  | <b>32,338</b>  | <b>11,095</b> | <b>11,174</b> | <b>(2,183)</b>  | <b>205,971</b>                                | <b>225,914</b>         | <b>251,611</b>         |
| <b>Cash Payments by Type</b>                            |                     |                |                |                |               |                |               |                |                |               |               |                 |   |                        |                        |
| Employee related costs                                  | 6,068               | 6,068          | 6,068          | 6,068          | 6,068         | 6,068          | 6,068         | 6,068          | 6,068          | 6,068         | 6,068         | 6,068           | 72,820  | 77,189                 | 81,820                 |
| Remuneration of councillors                             | 411                 | 411            | 411            | 411            | 411           | 411            | 411           | 411            | 411            | 411           | 411           | 411             | 4,926   | 5,222                  | 5,535                  |
| Finance charges   | 23                  | 21             | 18             | 19             | 21            | 17             | 16            | 21             | 21             | 21            | 21            | 33              | 255   | 270                    | 286                    |
| Bulk purchases - Electricity                            | 1,500               | -              | -              | -              | 2,500         | -              | -             | -              | 1,943          | -             | -             | 0               | 5,943   | 6,300                  | 6,678                  |
| Bulk purchases - Water & Sewer                          | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | 6,500           | 6,500   | 6,890                  | 7,303                  |
| Other materials   | 4,000               | 300            | 300            | 300            | 3,043         | 300            | 300           | 300            | 3,000          | 300           | 300           | 0               | 12,443  | 13,190                 | 13,981                 |
| Contracted services                                     | 198                 | 201            | 201            | 207            | 298           | 205            | 255           | 298            | 587            | 298           | 298           | 532             | 3,579   | 3,793                  | 4,021                  |
| Transfers and grants - other municipalities             | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Transfers and grants - other                            | 583                 | 583            | 583            | 583            | 583           | 583            | 583           | 583            | 583            | 583           | 583           | 8,583           | 15,000  | 15,900                 | 16,854                 |
| Other expenditure                                       | 15,500              | 4,500          | 3,588          | 3,698          | 8,979         | 3,544          | 3,546         | 3,425          | 14,757         | 3,657         | 3,546         | (27,475)        | 41,266  | 43,373                 | 45,975                 |
| <b>Cash Payments by Type</b>                            | <b>28,283</b>       | <b>12,085</b>  | <b>11,170</b>  | <b>11,286</b>  | <b>21,903</b> | <b>11,129</b>  | <b>11,180</b> | <b>11,107</b>  | <b>27,370</b>  | <b>11,339</b> | <b>11,228</b> | <b>(5,348)</b>  | <b>162,731</b>                                | <b>172,126</b>         | <b>182,454</b>         |
| <b>Other Cash Flows/Payments by Type</b>                |                     |                |                |                |               |                |               |                |                |               |               |                 |   |                        |                        |
| Capital assets  | 9,378               | 3,400          | 3,296          | 3,318          | 11,919        | 2,043          | 271           | 565            | 7,256          | 294           | 325           | 953             | 43,017  | 49,562                 | 50,444                 |
| Repayment of borrowing                                  | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| Other Cash Flows/Payments                               | -                   | -              | -              | -              | -             | -              | -             | -              | -              | -             | -             | -               | -   | -                      | -                      |
| <b>Total Cash Payments by Type</b>                      | <b>37,661</b>       | <b>15,485</b>  | <b>14,465</b>  | <b>14,604</b>  | <b>33,822</b> | <b>13,173</b>  | <b>11,450</b> | <b>11,672</b>  | <b>34,626</b>  | <b>11,633</b> | <b>11,553</b> | <b>(4,395)</b>  | <b>205,748</b>                                | <b>221,689</b>         | <b>232,898</b>         |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>             | <b>12,074</b>       | <b>(4,799)</b> | <b>(3,131)</b> | <b>(4,852)</b> | <b>7,398</b>  | <b>(3,165)</b> | <b>(781)</b>  | <b>(1,531)</b> | <b>(2,287)</b> | <b>(538)</b>  | <b>(378)</b>  | <b>2,213</b>    | <b>223</b>                                    | <b>4,225</b>           | <b>18,713</b>          |

## 2.9 CONTRACT HAVING FUTURE BUDGETARY IMPLICATIONS

FS205 Mafube - Supporting Table SA33 Contracts having future budgetary implications

| Description                                       | Ref | Preceding Years | Current Year 2013/14 | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        | Forecast 2017/18 | Forecast 2018/19 | Forecast 2019/20 | Forecast 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Total Contract Value |
|---|-----|-----------------|----------------------|---|------------------------|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| R thousand  | 1,3 | Total           | Original Budget      | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate         | Estimate             |
| Parent Municipality:                              |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| <u>Revenue Obligation By Contract</u>             | 2   |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
|   |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Total Operating Revenue Implication               |     | -               | -                    | -   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| <u>Expenditure Obligation By Contract</u>         | 2   |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| ABSA  |     | 967             | 967                  | 967   | 967                    | 967                    |                  |                  |                  |                  |                  |                  |                  | 4,835                |
| Contract 2  |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Total Operating Expenditure Implication           |     | 967             | 967                  | 967   | 967                    | 967                    | -                | -                | -                | -                | -                | -                | -                | 4,835                |
| <u>Capital Expenditure Obligation By Contract</u> | 2   |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  |                      |
| Contract 1  |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 2  |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Contract 3 etc                                    |     |                 |                      |   |                        |                        |                  |                  |                  |                  |                  |                  |                  | -                    |
| Total Capital Expenditure Implication             |     | -               | -                    | -   | -                      | -                      | -                | -                | -                | -                | -                | -                | -                | -                    |
| Total Parent Expenditure Implication              |     | 967             | 967                  | 967   | 967                    | 967                    | -                | -                | -                | -                | -                | -                | -                | 4,835                |



## 2.10 CAPITAL EXPENDITURE DETAILS

FS205 Mafube - Supporting Table SA36 Detailed capital budget

| Municipal Vote/Capital project  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
|---|-----------------------------|----------------|---------------|--------------------------------|-------------|-----------------|------------------|------------------------|-------------------------|---|---------------------|------------------------|------------------------|---------------|----------------|--|
| Ref   | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes     | 2014/15 Medium Term Revenue & Expenditure Framework |                     |                        | Project information    |               |                |  |
| 4   |                             |                | 2             | 6                              | 3           | 3               | 5                |                        | Audited Outcome 2012/13 | Current Year 2013/14 Full Year Forecast             | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 | Ward location | New or renewal |  |
| Parent municipality:<br>List all capital projects grouped by Municipal Vote |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Namahadi Roads and stormwater drainage                                      |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Upgrade of Sports Ground: Ntswanatsatsi / Cornelia                          |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Upgrade of Mafahaneng Sports Stadium  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| High Mast Lights  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Construction of a new water reservoir - Villiers                            |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Construction of extension of waste water treatment works - Qalabofha        |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| PMU   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| EPWP  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Establishment and extension of cemeteries                                   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Upgrading of Zomba Stadium - Namahadi                                       |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Landfill site management  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Upgrade of Khatholoha   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Fencing of parks, cemeteries and landfill sites                             |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Electrification   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Frankfort water reticulation  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Weir in the Vaal River: Villiers  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Pipeline installation to the reservoir: Villiers                            |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Bridge maintenance  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Installation of bulk infrastructural development                            |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Sanitation system improvement   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Equipment, vehicles and systems   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Mayoral Projects  |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Namahadi/ Mamello: Upgrading of Gravel road to paved                        |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |
| Office building   |                             |                |               |                                |             |                 |                  |                        |                         |   |                     |                        |                        |               |                |  |



FS205 Mafube - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description  |    | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|----|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand   |    | 1   | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| Capital expenditure on new assets by Asset Class/Sub-class |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
|  |    |     | -               | -               | -               | 3,970                | 10,570          | 10,570             | 20,118  | 32,588                 | 33,083                 |
| Infrastructure - Road transport                            |    |     | -               | -               | -               | 420                  | 1,020           | 1,020              | 5,519   | 6,519                  | 12,522                 |
| Roads, Pavements & Bridges                                 |    |     |                 |                 |                 | 420                  | 1,020           | 1,020              | 5,519   | 6,519                  | 12,522                 |
| Storm water  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Electricity                               |    |     | -               | -               | -               | 1,500                | 7,500           | 7,500              | 3,000   | 15,000                 | 20,000                 |
| Generation   |    |     |                 |                 |                 |                      |                 |                    | -   |                        |                        |
| Transmission & Reticulation                                |    |     |                 |                 |                 |                      | 6,000           | 6,000              | 3,000   | 15,000                 | 20,000                 |
| Street Lighting  |    |     |                 |                 |                 | 1,500                | 1,500           | 1,500              |   |                        |                        |
| Infrastructure - Water                                     |    |     | -               | -               | -               | 1,800                | 1,800           | 1,800              | 1,250   | 9,569                  | 561                    |
| Dams & Reservoirs  |    |     |                 |                 |                 | 300                  | 300             | 300                |   |                        |                        |
| Water purification   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation   |    |     |                 |                 |                 | 1,500                | 1,500           | 1,500              | 1,250   | 9,569                  | 561                    |
| Infrastructure - Sanitation                                |    |     | -               | -               | -               | -                    | -               | -                  | 10,350  | 1,500                  | -                      |
| Reticulation   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sewerage purification                                      |    |     |                 |                 |                 |                      |                 |                    | 10,350  | 1,500                  |                        |
| Infrastructure - Other                                     |    |     | -               | -               | -               | 250                  | 250             | 250                | -   | -                      | -                      |
| Waste Management   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transportation   | 2  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 3  |     |                 |                 |                 | 250                  | 250             | 250                |   |                        |                        |
|  |    |     | 244             | 377             | -               | 595                  | 595             | 595                | 7,225   | 5,979                  | 6,247                  |
| Community  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Parks & gardens  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sportsfields & stadia                                      |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Swimming pools   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community halls  |    |     |                 |                 |                 |                      |                 |                    | 105   | 111                    | 118                    |
| Libraries  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Recreational facilities                                    |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire, safety & emergency                                   |    |     |                 |                 |                 |                      |                 |                    | 6,120   | 4,807                  | 5,006                  |
| Security and policing                                      |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buses  | 7  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums & Art Galleries                                    |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries   |    |     |                 |                 |                 | 200                  | 200             | 200                |   |                        |                        |
| Social rental housing                                      | 8  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |    |     | 244             | 377             |                 | 395                  | 395             | 395                | 1,000   | 1,060                  | 1,124                  |
| Heritage assets  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buildings  |    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  | 9  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Investment properties                                      |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Housing development  |    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Other  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other assets   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| General vehicles   |    |     | -               | 4,074           | -               | 5,704                | 5,734           | 5,734              | 8,022   | 4,723                  | 4,565                  |
| Specialised vehicles                                       |    |     |                 | 803             |                 | 2,450                | 1,850           | 1,850              | 3,000   | 2,950                  | 2,809                  |
| Plant & equipment  | 10 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - hardware/equipment                             |    |     |                 |                 |                 | 363                  | 340             | 340                | 397   | 257                    | 261                    |
| Furniture and other office equipment                       |    |     |                 |                 |                 | 701                  | 701             | 701                | 775   | 615                    | 540                    |
| Abattoirs  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings                                   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings  |    |     |                 |                 |                 | 1,820                | 1,820           | 1,820              | 3,000   | -                      | -                      |
| Other Land   |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)                 |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |    |     |                 | 3,271           |                 | 370                  | 1,023           | 1,023              | 850   | 901                    | 955                    |
| Agricultural assets  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| List sub-class   |    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Biological assets  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| List sub-class   |    |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Intangibles  |    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Computers - software & programming                         |    |     | -               | -               | -               | 1,070                | 190             | 190                | 670   | 180                    | 191                    |
| Other (list sub-class)                                     |    |     |                 |                 |                 | 1,070                | 190             | 190                | 670   | 180                    | 191                    |
| Total Capital Expenditure on new assets                    | 1  |     | 244             | 4,451           | -               | 11,339               | 17,089          | 17,089             | 36,036  | 43,469                 | 44,086                 |

FS205 Mafube - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Infrastructure</b>   |     | -               | -               | -               | 19,169               | 18,895          | 18,895             | 1,070   | 1,099                  | 1,140                  |
| Infrastructure - Road transport   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Roads, Pavements & Bridges  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Electricity  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Generation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transmission & Reticulation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Street Lighting   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Dams & Reservoirs   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water purification  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Sanitation   |     | -               | -               | -               | 18,169               | 18,169          | 18,169             | -   | -                      | -                      |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sewerage purification   |     |                 |                 |                 | 18,169               | 18,169          | 18,169             |   |                        |                        |
| Infrastructure - Other  |     | -               | -               | -               | 1,000                | 727             | 727                | 1,070   | 1,099                  | 1,140                  |
| Waste Management  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transportation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 | 1,000                | 727             | 727                | 1,070   | 1,099                  | 1,140                  |
| <b>Community</b>  |     | -               | -               | -               | 5,938                | 3,721           | 3,721              | 5,912   | 4,994                  | 5,218                  |
| Parks & gardens   |     |                 |                 |                 |                      |                 |                    | 600   | 636                    | 674                    |
| Sportsfields & stadia   |     |                 |                 |                 | 3,838                | 2,521           | 2,521              | 3,212   | 3,298                  | 3,420                  |
| Swimming pools  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community halls   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Recreational facilities   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire, safety & emergency  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Security and policing   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buses   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums & Art Galleries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries  |     |                 |                 |                 | 600                  | 600             | 600                | 1,100   | -                      | -                      |
| Social rental housing   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 | 1,500                | 600             | 600                | 1,000   | 1,060                  | 1,124                  |
| <b>Heritage assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Investment properties</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Other assets</b>   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| General vehicles  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Specialised vehicles  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Computers - hardware/equipment  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Furniture and other office equipment  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Abattoirs   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Land  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Agricultural assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Biological assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Intangibles</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other (list sub-class)  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Total Capital Expenditure on renewal of existing</b>                           | 1   | -               | -               | -               | 25,106               | 22,617          | 22,617             | 6,982   | 6,093                  | 6,358                  |

FS205 Mafube - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description   | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|   |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand  | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Infrastructure</b>   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Road transport                                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Roads, Pavements & Bridges  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Electricity  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Generation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transmission & Reticulation   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Street Lighting   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Water  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Dams & Reservoirs   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water purification  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Sanitation   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Reticulation  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sewerage purification   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Other  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste Management  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transportation  | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Community</b>  |     | -               | -               | -               | -                    | 200             | 200                | 780   | 827                    | 943                    |
| Parks & gardens   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sportsfields & stadia   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Swimming pools  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community halls   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Recreational facilities   |     |                 |                 |                 |                      | 200             | 200                | 90  | 95                     | 101                    |
| Fire, safety & emergency  |     |                 |                 |                 |                      |                 |                    | 600   | 636                    | 741                    |
| Security and policing   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buses   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums & Art Galleries   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Social rental housing   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   | 8   |                 |                 |                 |                      |                 |                    | 90  | 95                     | 101                    |
| <b>Heritage assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   | 9   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Investment properties</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Other assets</b>   |     | 9,418           | 10,768          | 15,246          | 13,285               | 8,823           | 8,823              | 11,295  | 11,973                 | 12,692                 |
| General vehicles  |     |                 |                 |                 | 1,215                | 1,020           | 1,020              | 1,572   | 1,667                  | 1,767                  |
| Specialised vehicles  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Plant & equipment   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Computers - hardware/equipment                                      |     |                 |                 |                 |                      | 348             | 348                | 50  | 53                     | 56                     |
| Furniture and other office equipment                                |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Abattoirs   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings   |     |                 |                 |                 | 2,000                | 400             | 400                | 300   | 318                    | 337                    |
| Other Land  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other   |     | 9,418           | 10,768          | 15,246          | 10,070               | 7,055           | 7,055              | 9,373   | 9,935                  | 10,532                 |
| <b>Agricultural assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Biological assets</b>  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Intangibles</b>  |     | -               | -               | -               | -                    | -               | -                  | 50  | 53                     | 56                     |
| Computers - software & programming                                  |     |                 |                 |                 |                      |                 |                    | 50  | 53                     | 56                     |
| Other (list sub-class)  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Total Repairs and Maintenance Expenditure</b>                    | 1   | 9,418           | 10,768          | 15,246          | 13,285               | 9,023           | 9,023              | 12,125  | 12,853                 | 13,691                 |

FS205 Mafube - Supporting Table SA34d Depreciation by asset class

| Description                                  | Ref | 2010/11         | 2011/12         | 2012/13         | Current Year 2013/14 |                 |                    | 2014/15 Medium Term Revenue & Expenditure Framework |                        |                        |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
|  |     | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Budget Year 2014/15                                 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousand                                   | 1   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Depreciation by Asset Class/Sub-class</b> |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Infrastructure</b>                        |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Infrastructure - Road transport              |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Roads, Pavements & Bridges                   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Storm water                                  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Electricity                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Generation                                   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transmission & Reticulation                  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Street Lighting                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Water                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Dams & Reservoirs                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Water purification                           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Reticulation                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Sanitation                  |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Reticulation                                 |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sewerage purification                        |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Infrastructure - Other                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Waste Management                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Transportation                               | 2   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Gas  | 3   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Community</b>                             |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Parks & gardens                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Sportsfields & stadia                        |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Swimming pools                               |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Community halls                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Libraries                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Recreational facilities                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Fire, safety & emergency                     | 7   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Security and policing                        |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Buses  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Clinics                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Museums & Art Galleries                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Cemeteries                                   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Social rental housing                        | 8   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Heritage assets</b>                       |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Buildings                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 9   |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Investment properties</b>                 |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Housing development                          |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Other assets</b>                          |     | 960             | 120,149         | 123,677         | 1,144                | 1,144           | -                  | 1,201   | 1,273                  | 1,350                  |
| General vehicles                             |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Specialised vehicles                         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Plant & equipment                            |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Computers - hardware/equipment               |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Furniture and other office equipment         |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Abattoirs                                    |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Markets                                      |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Civic Land and Buildings                     |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Buildings                              |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other Land                                   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Surplus Assets - (Investment or Inventory)   |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other  | 10  | 960             | 120,149         | 123,677         | 1,144                | 1,144           |                    | 1,201   | 1,273                  | 1,350                  |
| <b>Agricultural assets</b>                   |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class                               |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Biological assets</b>                     |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| List sub-class                               |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Intangibles</b>                           |     | -               | -               | -               | -                    | -               | -                  | -   | -                      | -                      |
| Computers - software & programming           |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| Other (list sub-class)                       |     |                 |                 |                 |                      |                 |                    |   |                        |                        |
| <b>Total Depreciation</b>                    | 1   | 960             | 120,149         | 123,677         | 1,144                | 1,144           | -                  | 1,201   | 1,273                  | 1,350                  |

## **RECOMMENDATIONS:**

1. Banking Services Mandate be given to the Municipal Manager, Chief Financial Officer and the Expenditure Manager.
2. The IDP and Annual Operating & Capital Budget of the MAFUBE Local Municipality for the financial year 2014/2015, and indicative outer two year amounts for 2015/2016 and 2016/2017 be approved as mentioned above.
3. The Tariffs list be approved and an investment incentive scheme policy be developed.
4. Cognisance be taken of the budgeted related policies attached as Annexure in the report;
5. The amount of Twenty Three Million (R23 000 000.00) be considered by council from the surplus funds towards capital allocation on the prioritised IDP Projects and funding of the MIG shortfall for the 2013/14 financial year.